

|  |  |             |  |  |  |  |  |
|--|--|-------------|--|--|--|--|--|
|  |  | FOR OHF USE |  |  |  |  |  |
|  |  |             |  |  |  |  |  |
|  |  |             |  |  |  |  |  |
|  |  |             |  |  |  |  |  |

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**2000**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF PUBLIC AID**  
**FINANCIAL AND STATISTICAL REPORT FOR**  
**LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2000)**

IMPORTANT NOTICE  
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION  
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY  
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE  
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE  
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL  
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM  
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

|   |  |  |  |
|---|--|--|--|
| <b>I. IDPH Facility ID Number:</b> <u>0039818</u>   |  | <b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b>  |  |
| <b>Facility Name:</b> <u>Jeffersonian Care Center</u>   |  | I have examined the contents of the accompanying report to the<br>State of Illinois, for the period from <u>7/1/99</u> to <u>6/30/00</u><br>and certify to the best of my knowledge and belief that the said contents<br>are true, accurate and complete statements in accordance with<br>applicable instructions. Declaration of preparer (other than provider)<br>is based on all information of which preparer has any knowledge. |  |
| <b>Address:</b> <u>1700 White Street</u> <u>Mt. Vernon</u> <u>62864</u><br>Number City Zip Code   |  | Intentional misrepresentation or falsification of any information<br>in this cost report may be punishable by fine and/or imprisonment.  |  |
| <b>County:</b> <u>Jefferson</u>   |  | <b>Officer or Administrator of Provider</b> (Signed) _____ (Date) _____<br>(Type or Print Name) _____<br>(Title) _____   |  |
| <b>Telephone Number:</b> ( <u>618</u> ) <u>242-4075</u> Fax # ( <u>618</u> ) <u>242-4092</u>  |  | <b>Paid Preparer</b> (Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____<br>(Print Name and Title) _____<br>(Firm Name & Address) <u>Altschuler, Melvoin &amp; Glasser LLP</u><br><u>30 South Wacker Drive</u><br><u>Chicago, IL 60606-7494</u><br>(Telephone) <u>(312) 207-2264</u> Fax # <u>(312) 207-2958</u>  |  |
| <b>IDPA ID Number:</b> <u>391516877003</u>  |  | <b>MAIL TO: OFFICE OF HEALTH FINANCE</b><br><b>ILLINOIS DEPARTMENT OF PUBLIC AID</b><br><b>201 S. Grand Avenue East</b><br><b>Springfield, IL 62763-0001</b> Phone # <b>(217) 782-1630</b>   |  |
| <b>Date of Initial License for Current Owners:</b> <u>10/01/94</u>  |  |  |  |
| <b>Type of Ownership:</b>   |  |  |  |
| <input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT   |  |  |  |
| <input checked="" type="checkbox"/> Charitable Corp.  |  |  |  |
| <input type="checkbox"/> Trust  |  |  |  |
| <b>IRS Exemption Code</b> <u>501(c)(3)</u>  |  |  |  |
| <input type="checkbox"/> PROPRIETARY  |  |  |  |
| <input type="checkbox"/> Individual   |  |  |  |
| <input type="checkbox"/> Partnership  |  |  |  |
| <input type="checkbox"/> Corporation  |  |  |  |
| <input type="checkbox"/> "Sub-S" Corp.  |  |  |  |
| <input type="checkbox"/> Limited Liability Co.  |  |  |  |
| <input type="checkbox"/> Trust  |  |  |  |
| <input type="checkbox"/> Other _____  |  |  |  |
| <input type="checkbox"/> GOVERNMENTAL   |  |  |  |
| <input type="checkbox"/> State  |  |  |  |
| <input type="checkbox"/> County   |  |  |  |
| <input type="checkbox"/> Other _____  |  |  |  |
| <b>In the event there are further questions about this report, please contact:</b><br><b>Name:</b> <u>Michael G. Kaplan</u> <b>Telephone Number:</b> <u>(312) 207-2264</u><br><u>Altschuler, Melvoin &amp; Glasser LLP</u><br><u>30 South Wacker Drive</u><br><u>Chicago, IL 60606-7494</u> |  |  |  |

SEE ACCOUNTANTS' COMPILATION REPORT

Please send copies of any desk review or audit adjustments to the above address.

Facility Name & ID Number Jeffersonian Care Center# 0039818 Report Period Beginning: 7/1/99 Ending: 6/30/00

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed beds n/a

|   | 1  | 2                           | 3                               | 4  |   |
|---|--|-----------------------------|---------------------------------|--|---|
|   | Beds at<br>Beginning of<br>Report Period | Licensure<br>Level of Care  | Beds at End of<br>Report Period | Licensed<br>Bed Days During<br>Report Period |   |
| 1 | <u>65</u>                                | Skilled (SNF)               | <u>65</u>                       | <u>23,790</u>                                | 1 |
| 2 |  | Skilled Pediatric (SNF/PED) |                                 |  | 2 |
| 3 |  | Intermediate (ICF)          |                                 |  | 3 |
| 4 |  | Intermediate/DD             |                                 |  | 4 |
| 5 |  | Sheltered Care (SC)         |                                 |  | 5 |
| 6 |  | ICF/DD 16 or Less           |                                 |  | 6 |
| 7 | <u>65</u>                                | TOTALS                      | <u>65</u>                       | <u>23,790</u>                                | 7 |

## B. Census-For the entire report period.

|    | 1             | 2   | 3            | 4            | 5             |    |
|----|---------------|---|--------------|--------------|---------------|----|
|    | Level of Care | Patient Days by Level of Care and Primary Source of Payment |              |              |               |    |
|    |               | Public Aid<br>Recipient                                     | Private Pay  | Other        | Total         |    |
| 8  | SNF           | <u>11,302</u>   | <u>5,371</u> | <u>3,751</u> | <u>20,424</u> | 8  |
| 9  | SNF/PED       |   |              |              |               | 9  |
| 10 | ICF           |   |              |              |               | 10 |
| 11 | ICF/DD        |   |              |              |               | 11 |
| 12 | SC            |   |              |              |               | 12 |
| 13 | DD 16 OR LESS |   |              |              |               | 13 |
| 14 | TOTALS        | <u>11,302</u>   | <u>5,371</u> | <u>3,751</u> | <u>20,424</u> | 14 |

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 85.85%

D. How many bed-hold days during this year were paid by Public Aid?

0 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been  
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location?

Date started 10/01/94

J. Was the facility purchased or leased after January 1, 1978?

YES ☒Date 10/01/94NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 30 and days of care provided 3,751Medicare Intermediary Mutual of Omaha

## IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED  
CASH\* ☐ CASH\* ☐Is your fiscal year identical to your tax year? YES ☒ NO ☐Tax Year: 6/30/00 Fiscal Year: 6/30/00

\* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 3

Facility Name &amp; ID Number

Jeffersonian Care Center

# 0039818

Report Period Beginning:

7/1/99

Ending:

6/30/00

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

|     | Operating Expenses   | Costs Per General Ledger |               |            |            | Reclass-<br>ification<br>5 | Reclassified<br>Total<br>6 | Adjust-<br>ments<br>7 ** | Adjusted<br>Total<br>8 | FOR OHF USE ONLY |     |
|-----|--|--------------------------|---------------|------------|------------|----------------------------|----------------------------|--------------------------|------------------------|------------------|-----|
|     |  | Salary/Wage<br>1         | Supplies<br>2 | Other<br>3 | Total<br>4 |                            |                            |                          |                        | 9                | 10  |
|     | <b>A. General Services</b>                                       |                          |               |            |            |                            |                            |                          |                        |                  |     |
| 1   | Dietary  | 78,864                   | 4,960         | 7,440      | 91,264     |                            | 91,264                     |                          | 91,264                 |                  | 1   |
| 2   | Food Purchase  |                          | 85,812        |            | 85,812     |                            | 85,812                     | (14,846)                 | 70,966                 |                  | 2   |
| 3   | Housekeeping   | 64,115                   | 7,099         |            | 71,214     |                            | 71,214                     |                          | 71,214                 |                  | 3   |
| 4   | Laundry  | 26,721                   | 7,358         |            | 34,079     |                            | 34,079                     |                          | 34,079                 |                  | 4   |
| 5   | Heat and Other Utilities   |                          |               | 58,971     | 58,971     |                            | 58,971                     | 175                      | 59,146                 |                  | 5   |
| 6   | Maintenance  | 22,772                   |               | 16,622     | 39,394     |                            | 39,394                     | 2,953                    | 42,347                 |                  | 6   |
| 7   | Other (specify):*  |                          |               |            |            |                            |                            |                          |                        |                  | 7   |
| 8   | <b>TOTAL General Services</b>                                    | 192,472                  | 105,229       | 83,033     | 380,734    |                            | 380,734                    | (11,718)                 | 369,016                |                  | 8   |
|     | <b>B. Health Care and Programs</b>                               |                          |               |            |            |                            |                            |                          |                        |                  |     |
| 9   | Medical Director   |                          |               | 6,000      | 6,000      |                            | 6,000                      |                          | 6,000                  |                  | 9   |
| 10  | Nursing and Medical Records                                      | 671,458                  | 50,145        | 2,598      | 724,201    |                            | 724,201                    |                          | 724,201                |                  | 10  |
| 10a | Therapy  |                          |               | 404,849    | 404,849    |                            | 404,849                    |                          | 404,849                |                  | 10a |
| 11  | Activities   | 28,966                   | 4,129         | 2,773      | 35,868     |                            | 35,868                     | 288                      | 36,156                 |                  | 11  |
| 12  | Social Services  | 19,382                   | 268           | 2,419      | 22,069     |                            | 22,069                     |                          | 22,069                 |                  | 12  |
| 13  | Nurse Aide Training  |                          |               |            |            |                            |                            |                          |                        |                  | 13  |
| 14  | Program Transportation   |                          |               | 157        | 157        |                            | 157                        |                          | 157                    |                  | 14  |
| 15  | Other (specify):* <b>Routine Dental</b>                          |                          |               | 198        | 198        |                            | 198                        |                          | 198                    |                  | 15  |
| 16  | <b>TOTAL Health Care and Programs</b>                            | 719,806                  | 54,542        | 418,994    | 1,193,342  |                            | 1,193,342                  | 288                      | 1,193,630              |                  | 16  |
|     | <b>C. General Administration</b>                                 |                          |               |            |            |                            |                            |                          |                        |                  |     |
| 17  | Administrative   | 62,148                   |               | 59,250     | 121,398    |                            | 121,398                    | (59,250)                 | 62,148                 |                  | 17  |
| 18  | Directors Fees   |                          |               | 99         | 99         |                            | 99                         | 8,720                    | 8,819                  |                  | 18  |
| 19  | Professional Services  |                          |               | 17,184     | 17,184     |                            | 17,184                     | 34,953                   | 52,137                 |                  | 19  |
| 20  | Dues, Fees, Subscriptions & Promotions                           |                          |               | 3,844      | 3,844      |                            | 3,844                      | 1,724                    | 5,568                  |                  | 20  |
| 21  | Clerical & General Office Expenses                               | 110,411                  | 10,864        | 19,178     | 140,453    |                            | 140,453                    | 27,850                   | 168,303                |                  | 21  |
| 22  | Employee Benefits & Payroll Taxes                                |                          |               | 86,630     | 86,630     |                            | 86,630                     | 111,261                  | 197,891                |                  | 22  |
| 23  | Inservice Training & Education                                   |                          |               | 15         | 15         |                            | 15                         | 3,266                    | 3,281                  |                  | 23  |
| 24  | Travel and Seminar   |                          |               | 3,374      | 3,374      |                            | 3,374                      | 7,211                    | 10,585                 |                  | 24  |
| 25  | Other Admin. Staff Transportation                                |                          |               | 474        | 474        |                            | 474                        | 466                      | 940                    |                  | 25  |
| 26  | Insurance-Prop.Liab.Malpractice                                  |                          |               | 100        | 100        |                            | 100                        | 22,604                   | 22,704                 |                  | 26  |
| 27  | Other (specify):*  |                          |               |            |            |                            |                            |                          |                        |                  | 27  |
| 28  | <b>TOTAL General Administration</b>                              | 172,559                  | 10,864        | 190,148    | 373,571    |                            | 373,571                    | 158,805                  | 532,376                |                  | 28  |
| 29  | <b>TOTAL Operating Expense<br/>(sum of lines 8, 16 &amp; 28)</b> | 1,084,837                | 170,635       | 692,175    | 1,947,647  |                            | 1,947,647                  | 147,375                  | 2,095,022              |                  | 29  |

\* Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

\*\* See schedule of adjustments attached at end of cost report.

## STATE OF ILLINOIS

Page 4

Facility Name & ID Number Jeffersonian Care Center

#0039818

Report Period Beginning:

7/1/99

Ending:

6/30/00

## V. COST CENTER EXPENSES (continued)

|    | Capital Expense                                       | Cost Per General Ledger |               |            |            | Reclass-<br>ification<br>5 | Reclassified<br>Total<br>6 | Adjust-<br>ments<br>7 ** | Adjusted<br>Total<br>8 | FOR OHF USE ONLY |    |    |
|----|---|-------------------------|---------------|------------|------------|----------------------------|----------------------------|--------------------------|------------------------|------------------|----|----|
|    |   | Salary/Wage<br>1        | Supplies<br>2 | Other<br>3 | Total<br>4 |                            |                            |                          |                        | 9                | 10 |    |
|    | <b>D. Ownership</b>                                   |                         |               |            |            |                            |                            |                          |                        |                  |    |    |
| 30 | Depreciation  |                         |               | 6,634      | 6,634      |                            | 6,634                      | 78,870                   | 85,504                 |                  |    | 30 |
| 31 | Amortization of Pre-Op. & Org.                        |                         |               |            |            |                            |                            |                          |                        |                  |    | 31 |
| 32 | Interest  |                         |               | 11,502     | 11,502     |                            | 11,502                     | 177,288                  | 188,790                |                  |    | 32 |
| 33 | Real Estate Taxes                                     |                         |               |            |            |                            |                            |                          |                        |                  |    | 33 |
| 34 | Rent-Facility & Grounds                               |                         |               | 215,745    | 215,745    |                            | 215,745                    | (210,116)                | 5,629                  |                  |    | 34 |
| 35 | Rent-Equipment & Vehicles                             |                         |               | 5,681      | 5,681      |                            | 5,681                      | 6,118                    | 11,799                 |                  |    | 35 |
| 36 | Other (specify):* Insurance - MIP                     |                         |               |            |            |                            |                            | 10,060                   | 10,060                 |                  |    | 36 |
| 37 | <b>TOTAL Ownership</b>                                |                         |               | 239,562    | 239,562    |                            | 239,562                    | 62,220                   | 301,782                |                  |    | 37 |
|    | <b>Ancillary Expense</b>                              |                         |               |            |            |                            |                            |                          |                        |                  |    |    |
|    | <b>E. Special Cost Centers</b>                        |                         |               |            |            |                            |                            |                          |                        |                  |    |    |
| 38 | Medically Necessary Transportation                    |                         |               |            |            |                            |                            |                          |                        |                  |    | 38 |
| 39 | Ancillary Service Centers                             |                         | 84,965        | 9,354      | 94,319     |                            | 94,319                     | 1,170                    | 95,489                 |                  |    | 39 |
| 40 | Barber and Beauty Shops                               |                         |               |            |            |                            |                            |                          |                        |                  |    | 40 |
| 41 | Coffee and Gift Shops                                 |                         |               |            |            |                            |                            |                          |                        |                  |    | 41 |
| 42 | Provider Participation Fee                            |                         |               | 35,686     | 35,686     |                            | 35,686                     |                          | 35,686                 |                  |    | 42 |
| 43 | Other (specify):* Nonallowable costs                  |                         |               | 18,805     | 18,805     |                            | 18,805                     | (18,805)                 |                        |                  |    | 43 |
| 44 | <b>TOTAL Special Cost Centers</b>                     |                         | 84,965        | 63,845     | 148,810    |                            | 148,810                    | (17,635)                 | 131,175                |                  |    | 44 |
| 45 | <b>GRAND TOTAL COST</b><br>(sum of lines 29, 37 & 44) | 1,084,837               | 255,600       | 995,582    | 2,336,019  |                            | 2,336,019                  | 191,960                  | 2,527,979              |                  |    | 45 |

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

\*\* See schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Jeffersonian Care Center

# 0039818

Report Period Beginning:

7/1/99

Ending:

6/30/00

## VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

|    | NON-ALLOWABLE EXPENSES   | 1<br>Amount | 2<br>Refer-<br>ence | 3<br>OHF USE<br>ONLY |    |
|----|--|-------------|---------------------|----------------------|----|
| 1  | Day Care   | \$          |                     | \$                   | 1  |
| 2  | Other Care for Outpatients                                     |             |                     |                      | 2  |
| 3  | Governmental Sponsored Special Programs                        |             |                     |                      | 3  |
| 4  | Non-Patient Meals  |             |                     |                      | 4  |
| 5  | Telephone, TV & Radio in Resident Rooms                        | (144)       | 43                  |                      | 5  |
| 6  | Rented Facility Space  |             |                     |                      | 6  |
| 7  | Sale of Supplies to Non-Patients                               |             |                     |                      | 7  |
| 8  | Laundry for Non-Patients                                       |             |                     |                      | 8  |
| 9  | Non-Straightline Depreciation                                  | 5,089       | 30                  |                      | 9  |
| 10 | Interest and Other Investment Income                           | (6,565)     | 32                  |                      | 10 |
| 11 | Discounts, Allowances, Rebates & Refunds                       |             |                     |                      | 11 |
| 12 | Non-Working Officer's or Owner's Salary                        |             |                     |                      | 12 |
| 13 | Sales Tax  |             |                     |                      | 13 |
| 14 | Non-Care Related Interest                                      | (5,480)     | 32                  |                      | 14 |
| 15 | Non-Care Related Owner's Transactions                          |             |                     |                      | 15 |
| 16 | Personal Expenses (Including Transportation)                   |             |                     |                      | 16 |
| 17 | Non-Care Related Fees  |             |                     |                      | 17 |
| 18 | Fines and Penalties  |             |                     |                      | 18 |
| 19 | Entertainment  |             |                     |                      | 19 |
| 20 | Contributions  | (250)       | 43                  |                      | 20 |
| 21 | Owner or Key-Man Insurance                                     |             |                     |                      | 21 |
| 22 | Special Legal Fees & Legal Retainers                           |             |                     |                      | 22 |
| 23 | Malpractice Insurance for Individuals                          |             |                     |                      | 23 |
| 24 | Bad Debt   | (16,434)    | 43                  |                      | 24 |
| 25 | Fund Raising, Advertising and Promotional                      | (1,138)     | 43                  |                      | 25 |
| 26 | Income Taxes and Illinois Personal<br>Property Replacement Tax |             |                     |                      | 26 |
| 27 | Nurse Aide Training for Non-Employees                          |             |                     |                      | 27 |
| 28 | Yellow Page Advertising  | (839)       | 43                  |                      | 28 |
| 29 | Other-Attach Schedule See Attached Schedule 5A                 | 5,875       |                     |                      | 29 |
| 30 | SUBTOTAL (A): (Sum of lines 1-29)                              | \$ (19,886) |                     | \$                   | 30 |

| OHF USE ONLY |  |    |    |    |    |  |
|--------------|--|----|----|----|----|--|
| 48           |  | 49 | 50 | 51 | 52 |  |

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

|    |                                      | 1<br>Amount | 2<br>Reference |    |
|----|--------------------------------------|-------------|----------------|----|
| 31 | Non-Paid Workers-Attach Schedule*    | \$          |                | 31 |
| 32 | Donated Goods-Attach Schedule*       |             |                | 32 |
|    | Amortization of Organization &       |             |                |    |
| 33 | Pre-Operating Expense                |             |                | 33 |
|    | Adjustments for Related Organization |             |                |    |
| 34 | Costs (Schedule VII)                 | 211,846     |                | 34 |
| 35 | Other- Attach Schedule               |             |                | 35 |
| 36 | SUBTOTAL (B): (sum of lines 31-35)   | \$ 211,846  |                | 36 |
|    | (sum of SUBTOTALS                    |             |                |    |
| 37 | TOTAL ADJUSTMENTS (A) and (B) )      | \$ 191,960  |                | 37 |

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

|    |                                 | 1<br>Yes | 2<br>No | 3<br>Amount | 4<br>Reference |    |
|----|---------------------------------|----------|---------|-------------|----------------|----|
| 38 | Medically Necessary Transport.  |          | x       | \$          |                | 38 |
| 39 |                                 |          |         |             |                | 39 |
| 40 | Gift and Coffee Shops           |          | x       |             |                | 40 |
| 41 | Barber and Beauty Shops         |          | x       |             |                | 41 |
| 42 | Laboratory and Radiology        |          | x       |             |                | 42 |
| 43 | Prescription Drugs              |          | x       |             |                | 43 |
| 44 | Exceptional Care Program        |          | x       |             |                | 44 |
| 45 | Other-Attach Schedule           |          | x       |             |                | 45 |
| 46 | Other-Attach Schedule           |          | x       |             |                | 46 |
| 47 | TOTAL (C): (sum of lines 38-46) |          |         | \$          |                | 47 |

SEE ACCOUNTANTS' COMPILATION REPORT

Jeffersonian Care Center  
Provider #0039818  
June 30, 2000

Schedule 5A

VI. Adjustment Detail  
Line 29 - Other

| <u>Non-allowable expenses</u> | <u>Amount</u>       | <u>Line<br/>Reference</u> |
|-------------------------------|---------------------|---------------------------|
| Miscellaneous income offset   | (452)               | 21                        |
| Interest income               | 6,299               | n/a                       |
| Miscellaneous income          | <u>28</u>           | n/a                       |
| Total                         | <u><u>5,875</u></u> |                           |

SEE ACCOUNTANTS' COMPILATION REPORT

| NON-ALLOWABLE EXPENSES |        | Sch. V Line |
|------------------------|--------|-------------|
|                        | Amount | Reference   |
| 1                      | \$     | 1           |
| 2                      |        | 2           |
| 3                      |        | 3           |
| 4                      |        | 4           |
| 5                      |        | 5           |
| 6                      |        | 6           |
| 7                      |        | 7           |
| 8                      |        | 8           |
| 9                      |        | 9           |
| 10                     |        | 10          |
| 11                     |        | 11          |
| 12                     |        | 12          |
| 13                     |        | 13          |
| 14                     |        | 14          |
| 15                     |        | 15          |
| 16                     |        | 16          |
| 17                     |        | 17          |
| 18                     |        | 18          |
| 19                     |        | 19          |
| 20                     |        | 20          |
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| 25                     |        | 25          |
| 26                     |        | 26          |
| 27                     |        | 27          |
| 28                     |        | 28          |
| 29                     |        | 29          |
| 30                     |        | 30          |
| 31                     |        | 31          |
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| 33                     |        | 33          |
| 34                     |        | 34          |
| 35                     |        | 35          |
| 36                     |        | 36          |
| 37                     |        | 37          |
| 38                     |        | 38          |
| 39                     |        | 39          |
| 40                     |        | 40          |
| 41                     |        | 41          |
| 42                     |        | 42          |
| 43                     |        | 43          |
| 44                     |        | 44          |
| 45                     |        | 45          |
| 46                     |        | 46          |
| 47                     |        | 47          |
| 48                     |        | 48          |
| 49                     |        | 49          |
| 50                     |        | 50          |
| 51                     |        | 51          |
| 52                     |        | 52          |
| 53                     |        | 53          |
| 54                     |        | 54          |
| 55                     |        | 55          |
| 56                     |        | 56          |
| 57                     |        | 57          |
| 58                     |        | 58          |
| 59                     |        | 59          |
| 60                     |        | 60          |
| 61                     |        | 61          |
| 62                     |        | 62          |
| 63                     |        | 63          |
| 64                     |        | 64          |
| 65                     |        | 65          |
| 66                     |        | 66          |
| 67                     |        | 67          |
| 68                     |        | 68          |
| 69                     |        | 69          |
| 70                     |        | 70          |
| 71                     |        | 71          |
| 72                     |        | 72          |
| 73                     |        | 73          |
| 74                     |        | 74          |
| 75                     |        | 75          |
| 76                     |        | 76          |
| 77                     |        | 77          |
| 78                     |        | 78          |
| 79                     |        | 79          |
| 80                     |        | 80          |
| 81                     |        | 81          |
| 82                     |        | 82          |
| 83                     |        | 83          |
| 84                     |        | 84          |
| 85                     |        | 85          |
| 86                     |        | 86          |
| 87                     |        | 87          |
| 88                     |        | 88          |
| 89                     |        | 89          |
| 90 Total               | 0      | 90          |

Facility Name &amp; ID Number Jeffersonian Care Center

# 0039818

Report Period Beginning: 7/1/99

Ending: 6/30/00

## VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

| 1 OWNERS   |             | 2 RELATED NURSING HOMES             |      | 3 OTHER RELATED BUSINESS ENTITIES   |      |                  |
|--|-------------|-------------------------------------|------|-------------------------------------|------|------------------|
| Name   | Ownership % | Name                                | City | Name                                | City | Type of Business |
| Caravilla Resident Centers, Inc. -<br>See attached Schedule 7A | 100.00%     | See attached Related Party Schedule |      | See attached Related Party Schedule |      |                  |
|  |             |                                     |      |                                     |      |                  |
|  |             |                                     |      |                                     |      |                  |
|  |             |                                     |      |                                     |      |                  |
|  |             |                                     |      |                                     |      |                  |
|  |             |                                     |      |                                     |      |                  |
|  |             |                                     |      |                                     |      |                  |

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

| 1 Schedule V |       | 2 Line | 3 Cost Per General Ledger           | 4 Amount  | 5 Cost to Related Organization          | 6 Percent of Ownership | 7 Operating Cost of Related Organization | 8 Difference: Adjustments for Related Organization Costs (7 minus 4) |    |
|--------------|-------|--------|-------------------------------------|-----------|---|------------------------|--|--|----|
|              |       |        | Item                                |           | Name of Related Organization            |                        |  |  |    |
| 1            | V     | 6      | Repairs & maintenance               | \$        | Center for Residential Management, Inc. | **                     | \$ 748                                   | \$ 748   | 1  |
| 2            | V     | 10     | Medical supplies                    |           | Center for Residential Management, Inc. | **                     |  |  | 2  |
| 3            | V     | 11     | Activity programming                |           | Center for Residential Management, Inc. | **                     |  |  | 3  |
| 4            | V     | 17     | Management fees                     | 32,116    | Center for Residential Management, Inc. | **                     | 32,172                                   | 56   | 4  |
| 5            | V     | 18     | Board fees                          |           | Center for Residential Management, Inc. | **                     | 3,066                                    | 3,066  | 5  |
| 6            | V     | 19     | Professional fees                   |           | Center for Residential Management, Inc. | **                     | 5,459                                    | 5,459  | 6  |
| 7            | V     | 20     | Licenses, dues & subscriptions      |           | Center for Residential Management, Inc. | **                     | 837                                      | 837  | 7  |
| 8            | V     | 21     | Office supplies & telephone         |           | Center for Residential Management, Inc. | **                     | 8,797                                    | 8,797  | 8  |
| 9            | V     | 22     | Employee benefits & payroll taxes   |           | Center for Residential Management, Inc. | **                     | 25,334                                   | 25,334   | 9  |
| 10           | V     | 23     | Inservice travel & education        |           | Center for Residential Management, Inc. | **                     | 21                                       | 21   | 10 |
| 11           | V     | 24     | Travel & seminar                    |           | Center for Residential Management, Inc. | **                     | 2,590                                    | 2,590  | 11 |
| 12           | V     | 25     | Vehicle expense                     |           | Center for Residential Management, Inc. | **                     | 368                                      | 368  | 12 |
| 13           | V     | 26     | Vehicle, fire & liability insurance |           | Center for Residential Management, Inc. | **                     | 232                                      | 232  | 13 |
| 14           | Total |        |                                     | \$ 32,116 |   |                        | \$ 79,624                                | \$ * 47,508  | 14 |

\*\* Center for Residential Management, Inc. is

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT Caravilla Resident Centers, Inc.'s parent company.



Facility Name & ID Number Jeffersonian Care Center# 0039818Report Period Beginning: 7/1/99Ending: 6/30/00

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

| 1          | 2     | 3 Cost Per General Ledger    | 4      | 5 Cost to Related Organization          | 6                    | 7                                      | 8 Difference:  |    |
|------------|-------|------------------------------|--------|---|----------------------|--|--|----|
| Schedule V | Line  | Item                         | Amount | Name of Related Organization            | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) |    |
| 15         | V     | 30 Depreciation              | \$     | Center for Residential Management, Inc. | **                   | \$ 1,280                               | \$ 1,280   | 15 |
| 16         | V     | 32 Interest expense          |        | Center for Residential Management, Inc. | **                   | 834                                    | 834  | 16 |
| 17         | V     | 39 Ancillary service centers |        | Center for Residential Management, Inc. | **                   | 1,170                                  | 1,170  | 17 |
| 18         | V     |                              |        |   |                      |  |  | 18 |
| 19         | V     |                              |        |   |                      |  |  | 19 |
| 20         | V     |                              |        |   |                      |  |  | 20 |
| 21         | V     |                              |        |   |                      |  |  | 21 |
| 22         | V     |                              |        |   |                      |  |  | 22 |
| 23         | V     |                              |        |   |                      |  |  | 23 |
| 24         | V     |                              |        |   |                      |  |  | 24 |
| 25         | V     |                              |        |   |                      |  |  | 25 |
| 26         | V     |                              |        |   |                      |  |  | 26 |
| 27         | V     |                              |        |   |                      |  |  | 27 |
| 28         | V     |                              |        |   |                      |  |  | 28 |
| 29         | V     |                              |        |   |                      |  |  | 29 |
| 30         | V     |                              |        |   |                      |  |  | 30 |
| 31         | V     |                              |        |   |                      |  |  | 31 |
| 32         | V     |                              |        |   |                      |  |  | 32 |
| 33         | V     |                              |        |   |                      |  |  | 33 |
| 34         | V     |                              |        |   |                      |  |  | 34 |
| 35         | V     |                              |        |   |                      |  |  | 35 |
| 36         | V     |                              |        |   |                      |  |  | 36 |
| 37         | V     |                              |        |   |                      |  |  | 37 |
| 38         | V     |                              |        |   |                      |  |  | 38 |
| 39         | Total |                              | \$     |   |                      | \$ 3,284                               | \$ * 3,284   | 39 |

\* Total must agree with the amount recorded on line 34 of Schedule VI.

\*\* Center for Residential Management, Inc. is  
SEE ACCOUNTANTS' COMPILATION REPORT Caravilla Resident Centers, Inc.'s parent company.

Facility Name &amp; ID Number Jeffersonian Care Center

# 0039818

Report Period Beginning: 7/1/99

Ending: 6/30/00

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

| 1          | 2     | 3 Cost Per General Ledger              | 4      | 5 Cost to Related Organization   | 6                    | 7                                      | 8 Difference:  |
|------------|-------|--|--------|----------------------------------|----------------------|--|--|
| Schedule V | Line  | Item                                   | Amount | Name of Related Organization     | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) |
| 15         | V     | 17 Management fees                     | \$     | Caravilla Resident Centers, Inc. | 100.00%              | \$ 10,750                              | \$ 10,750  |
| 16         | V     | 18 Board fees                          |        | Caravilla Resident Centers, Inc. | 100.00%              | 5,654                                  | 5,654  |
| 17         | V     | 19 Professional fees                   |        | Caravilla Resident Centers, Inc. | 100.00%              | 3,869                                  | 3,869  |
| 18         | V     | 20 Licenses, dues & subscriptions      |        | Caravilla Resident Centers, Inc. | 100.00%              | 247                                    | 247  |
| 19         | V     | 21 Office supplies & telephone         |        | Caravilla Resident Centers, Inc. | 100.00%              | 682                                    | 682  |
| 20         | V     | 22 Employee benefits & payroll taxes   |        | Caravilla Resident Centers, Inc. | 100.00%              | 61,550                                 | 61,550   |
| 21         | V     | 24 Travel & seminar                    |        | Caravilla Resident Centers, Inc. | 100.00%              | 204                                    | 204  |
| 22         | V     | 26 Vehicle, fire & liability insurance |        | Caravilla Resident Centers, Inc. | 100.00%              | 6,035                                  | 6,035  |
| 23         | V     | 32 Interest expense                    |        | Caravilla Resident Centers, Inc. | 100.00%              | 2,353                                  | 2,353  |
| 24         | V     | 36 Insurance - MIP                     |        | Caravilla Resident Centers, Inc. | 100.00%              | 10,060                                 | 10,060   |
| 25         | V     |  |        |                                  |                      |  |  |
| 26         | V     |  |        |                                  |                      |  |  |
| 27         | V     |  |        |                                  |                      |  |  |
| 28         | V     |  |        |                                  |                      |  |  |
| 29         | V     |  |        |                                  |                      |  |  |
| 30         | V     |  |        |                                  |                      |  |  |
| 31         | V     |  |        |                                  |                      |  |  |
| 32         | V     |  |        |                                  |                      |  |  |
| 33         | V     |  |        |                                  |                      |  |  |
| 34         | V     |  |        |                                  |                      |  |  |
| 35         | V     |  |        |                                  |                      |  |  |
| 36         | V     |  |        |                                  |                      |  |  |
| 37         | V     |  |        |                                  |                      |  |  |
| 38         | V     |  |        |                                  |                      |  |  |
| 39         | Total |  | \$     |                                  |                      | \$ 101,404                             | \$ * 101,404   |

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Jeffersonian Care Center

# 0039818

Report Period Beginning: 7/1/99

Ending: 6/30/00

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

| 1          | 2     | 3 Cost Per General Ledger              | 4         | 5 Cost to Related Organization           | 6                    | 7                                      | 8 Difference:  |
|------------|-------|--|-----------|--|----------------------|--|--|
| Schedule V | Line  | Item                                   | Amount    | Name of Related Organization             | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) |
| 15         | V     | 5 Utilities                            | \$        | Developmental Services of Illinois, Inc. | **                   | \$ 175                                 | \$ 175   |
| 16         | V     | 6 Repairs & maintenance                |           | Developmental Services of Illinois, Inc. | **                   | 2,205                                  | 2,205  |
| 17         | V     | 11 Activity programming                |           | Developmental Services of Illinois, Inc. | **                   | 288                                    | 288  |
| 18         | V     | 17 Management fees                     | 70,056    | Developmental Services of Illinois, Inc. | **                   |  | (70,056)   |
| 19         | V     | 19 Professional fees                   |           | Developmental Services of Illinois, Inc. | **                   | 21,244                                 | 21,244   |
| 20         | V     | 20 Licenses, dues & subscriptions      |           | Developmental Services of Illinois, Inc. | **                   | 636                                    | 636  |
| 21         | V     | 21 Office supplies & telephone         |           | Developmental Services of Illinois, Inc. | **                   | 18,690                                 | 18,690   |
| 22         | V     | 22 Employee benefits & payroll taxes   |           | Developmental Services of Illinois, Inc. | **                   | 9,531                                  | 9,531  |
| 23         | V     | 23 Inservice travel & education        |           | Developmental Services of Illinois, Inc. | **                   | 3,245                                  | 3,245  |
| 24         | V     | 24 Travel & seminar                    |           | Developmental Services of Illinois, Inc. | **                   | 4,417                                  | 4,417  |
| 25         | V     | 25 Vehicle expense                     |           | Developmental Services of Illinois, Inc. | **                   | 98                                     | 98   |
| 26         | V     | 26 Vehicle, fire & liability insurance |           | Developmental Services of Illinois, Inc. | **                   | 1,499                                  | 1,499  |
| 27         | V     | 30 Depreciation                        |           | Developmental Services of Illinois, Inc. | **                   | 1,729                                  | 1,729  |
| 28         | V     | 32 Interest expense                    |           | Developmental Services of Illinois, Inc. | **                   | 10,200                                 | 10,200   |
| 29         | V     | 34 Rent                                |           | Developmental Services of Illinois, Inc. | **                   | 5,629                                  | 5,629  |
| 30         | V     | 35 Vehicle lease & equipment rental    |           | Developmental Services of Illinois, Inc. | **                   | 6,118                                  | 6,118  |
| 31         | V     |  |           |  |                      |  |  |
| 32         | V     |  |           |  |                      |  |  |
| 33         | V     |  |           |  |                      |  |  |
| 34         | V     |  |           |  |                      |  |  |
| 35         | V     |  |           |  |                      |  |  |
| 36         | V     |  |           |  |                      |  |  |
| 37         | V     |  |           |  |                      |  |  |
| 38         | V     |  |           |  |                      |  |  |
| 39         | Total |  | \$ 70,056 |  |                      | \$ 85,704                              | \$ * 15,648  |

\*\* Developmental Services of Illinois, Inc. is Caravilla

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT Resident Centers, Inc.'s management company.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.
 ☒ YES
 ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

| 1          | 2     | 3 Cost Per General Ledger              | 4          | 5 Cost to Related Organization   | 6                    | 7                                      | 8 Difference:  |
|------------|-------|--|------------|----------------------------------|----------------------|--|--|
| Schedule V | Line  | Item                                   | Amount     | Name of Related Organization     | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) |
| 15         | V     | 19 Professional fees                   | \$         | Caravilla Charitable Corporation | **                   | \$ 4,381                               | \$ 4,381   |
| 16         | V     | 20 Licenses, dues & subscriptions      |            | Caravilla Charitable Corporation | **                   | 4                                      | 4  |
| 17         | V     | 21 Office supplies & telephone         |            | Caravilla Charitable Corporation | **                   | 133                                    | 133  |
| 18         | V     | 26 Vehicle, fire & liability insurance |            | Caravilla Charitable Corporation | **                   | 14,838                                 | 14,838   |
| 19         | V     | 30 Depreciation                        |            | Caravilla Charitable Corporation | **                   | 70,772                                 | 70,772   |
| 20         | V     | 32 Interest expense                    |            | Caravilla Charitable Corporation | **                   | 175,946                                | 175,946  |
| 21         | V     | 34 Rent expense                        | 215,745    | Caravilla Charitable Corporation | **                   |  | (215,745)  |
| 22         | V     | n/a Interest income                    |            | Caravilla Charitable Corporation | **                   | (6,299)                                | (6,299)  |
| 23         | V     | n/a Miscellaneous income               |            | Caravilla Charitable Corporation | **                   | (28)                                   | (28)   |
| 24         | V     |  |            |                                  |                      |  |  |
| 25         | V     |  |            |                                  |                      |  |  |
| 26         | V     |  |            |                                  |                      |  |  |
| 27         | V     |  |            |                                  |                      |  |  |
| 28         | V     |  |            |                                  |                      |  |  |
| 29         | V     |  |            |                                  |                      |  |  |
| 30         | V     |  |            |                                  |                      |  |  |
| 31         | V     |  |            |                                  |                      |  |  |
| 32         | V     |  |            |                                  |                      |  |  |
| 33         | V     |  |            |                                  |                      |  |  |
| 34         | V     |  |            |                                  |                      |  |  |
| 35         | V     |  |            |                                  |                      |  |  |
| 36         | V     |  |            |                                  |                      |  |  |
| 37         | V     |  |            |                                  |                      |  |  |
| 38         | V     |  |            |                                  |                      |  |  |
| 39         | Total |  | \$ 215,745 |                                  |                      | \$ 259,747                             | \$ * 44,002  |

\* Total must agree with the amount recorded on line 34 of Schedule VI.

\*\* Caravilla Charitable Corporation and Caravilla  
 SEE ACCOUNTANTS' COMPILATION REPORT Resident Centers, Inc. have the same parent company.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES
 ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

| 1          |       | 2    | 3 Cost Per General Ledger | 4      | 5 Cost to Related Organization | 6                    | 7                                      | 8 Difference:  |    |
|------------|-------|------|---------------------------|--------|--------------------------------|----------------------|--|--|----|
| Schedule V |       | Line | Item                      | Amount | Name of Related Organization   | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) |    |
| 15         | V     |      |                           | \$     |                                |                      | \$                                     | \$   | 15 |
| 16         | V     |      |                           |        |                                |                      |  |  | 16 |
| 17         | V     |      |                           |        |                                |                      |  |  | 17 |
| 18         | V     |      |                           |        |                                |                      |  |  | 18 |
| 19         | V     |      |                           |        |                                |                      |  |  | 19 |
| 20         | V     |      |                           |        |                                |                      |  |  | 20 |
| 21         | V     |      |                           |        |                                |                      |  |  | 21 |
| 22         | V     |      |                           |        |                                |                      |  |  | 22 |
| 23         | V     |      |                           |        |                                |                      |  |  | 23 |
| 24         | V     |      |                           |        |                                |                      |  |  | 24 |
| 25         | V     |      |                           |        |                                |                      |  |  | 25 |
| 26         | V     |      |                           |        |                                |                      |  |  | 26 |
| 27         | V     |      |                           |        |                                |                      |  |  | 27 |
| 28         | V     |      |                           |        |                                |                      |  |  | 28 |
| 29         | V     |      |                           |        |                                |                      |  |  | 29 |
| 30         | V     |      |                           |        |                                |                      |  |  | 30 |
| 31         | V     |      |                           |        |                                |                      |  |  | 31 |
| 32         | V     |      |                           |        |                                |                      |  |  | 32 |
| 33         | V     |      |                           |        |                                |                      |  |  | 33 |
| 34         | V     |      |                           |        |                                |                      |  |  | 34 |
| 35         | V     |      |                           |        |                                |                      |  |  | 35 |
| 36         | V     |      |                           |        |                                |                      |  |  | 36 |
| 37         | V     |      |                           |        |                                |                      |  |  | 37 |
| 38         | V     |      |                           |        |                                |                      |  |  | 38 |
| 39         | Total |      |                           | \$     |                                |                      | \$ 0                                   | \$ *   | 39 |

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES
 ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

| 1          |       | 2    | 3 Cost Per General Ledger | 4      | 5 Cost to Related Organization | 6                    | 7                                      | 8 Difference:  |    |
|------------|-------|------|---------------------------|--------|--------------------------------|----------------------|--|--|----|
| Schedule V |       | Line | Item                      | Amount | Name of Related Organization   | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) |    |
| 15         | V     |      |                           | \$     |                                |                      | \$                                     | \$   | 15 |
| 16         | V     |      |                           |        |                                |                      |  |  | 16 |
| 17         | V     |      |                           |        |                                |                      |  |  | 17 |
| 18         | V     |      |                           |        |                                |                      |  |  | 18 |
| 19         | V     |      |                           |        |                                |                      |  |  | 19 |
| 20         | V     |      |                           |        |                                |                      |  |  | 20 |
| 21         | V     |      |                           |        |                                |                      |  |  | 21 |
| 22         | V     |      |                           |        |                                |                      |  |  | 22 |
| 23         | V     |      |                           |        |                                |                      |  |  | 23 |
| 24         | V     |      |                           |        |                                |                      |  |  | 24 |
| 25         | V     |      |                           |        |                                |                      |  |  | 25 |
| 26         | V     |      |                           |        |                                |                      |  |  | 26 |
| 27         | V     |      |                           |        |                                |                      |  |  | 27 |
| 28         | V     |      |                           |        |                                |                      |  |  | 28 |
| 29         | V     |      |                           |        |                                |                      |  |  | 29 |
| 30         | V     |      |                           |        |                                |                      |  |  | 30 |
| 31         | V     |      |                           |        |                                |                      |  |  | 31 |
| 32         | V     |      |                           |        |                                |                      |  |  | 32 |
| 33         | V     |      |                           |        |                                |                      |  |  | 33 |
| 34         | V     |      |                           |        |                                |                      |  |  | 34 |
| 35         | V     |      |                           |        |                                |                      |  |  | 35 |
| 36         | V     |      |                           |        |                                |                      |  |  | 36 |
| 37         | V     |      |                           |        |                                |                      |  |  | 37 |
| 38         | V     |      |                           |        |                                |                      |  |  | 38 |
| 39         | Total |      |                           | \$     |                                |                      | \$ 0                                   | \$ *   | 39 |

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES
 ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

| 1          |       | 2 | 3 Cost Per General Ledger | 4      | 5 Cost to Related Organization | 6                    | 7                                      | 8 Difference:  |    |
|------------|-------|---|---------------------------|--------|--------------------------------|----------------------|--|--|----|
| Schedule V | Line  |   | Item                      | Amount | Name of Related Organization   | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) |    |
| 15         | V     |   |                           | \$     |                                |                      | \$                                     | \$   | 15 |
| 16         | V     |   |                           |        |                                |                      |  |  | 16 |
| 17         | V     |   |                           |        |                                |                      |  |  | 17 |
| 18         | V     |   |                           |        |                                |                      |  |  | 18 |
| 19         | V     |   |                           |        |                                |                      |  |  | 19 |
| 20         | V     |   |                           |        |                                |                      |  |  | 20 |
| 21         | V     |   |                           |        |                                |                      |  |  | 21 |
| 22         | V     |   |                           |        |                                |                      |  |  | 22 |
| 23         | V     |   |                           |        |                                |                      |  |  | 23 |
| 24         | V     |   |                           |        |                                |                      |  |  | 24 |
| 25         | V     |   |                           |        |                                |                      |  |  | 25 |
| 26         | V     |   |                           |        |                                |                      |  |  | 26 |
| 27         | V     |   |                           |        |                                |                      |  |  | 27 |
| 28         | V     |   |                           |        |                                |                      |  |  | 28 |
| 29         | V     |   |                           |        |                                |                      |  |  | 29 |
| 30         | V     |   |                           |        |                                |                      |  |  | 30 |
| 31         | V     |   |                           |        |                                |                      |  |  | 31 |
| 32         | V     |   |                           |        |                                |                      |  |  | 32 |
| 33         | V     |   |                           |        |                                |                      |  |  | 33 |
| 34         | V     |   |                           |        |                                |                      |  |  | 34 |
| 35         | V     |   |                           |        |                                |                      |  |  | 35 |
| 36         | V     |   |                           |        |                                |                      |  |  | 36 |
| 37         | V     |   |                           |        |                                |                      |  |  | 37 |
| 38         | V     |   |                           |        |                                |                      |  |  | 38 |
| 39         | Total |   |                           | \$     |                                |                      | \$ 0                                   | \$ *   | 39 |

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES
 ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

| 1          |       | 2    | 3 Cost Per General Ledger | 4      | 5 Cost to Related Organization | 6                    | 7                                      | 8 Difference:  |    |
|------------|-------|------|---------------------------|--------|--------------------------------|----------------------|--|--|----|
| Schedule V |       | Line | Item                      | Amount | Name of Related Organization   | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) |    |
| 15         | V     |      |                           | \$     |                                |                      | \$                                     | \$   | 15 |
| 16         | V     |      |                           |        |                                |                      |  |  | 16 |
| 17         | V     |      |                           |        |                                |                      |  |  | 17 |
| 18         | V     |      |                           |        |                                |                      |  |  | 18 |
| 19         | V     |      |                           |        |                                |                      |  |  | 19 |
| 20         | V     |      |                           |        |                                |                      |  |  | 20 |
| 21         | V     |      |                           |        |                                |                      |  |  | 21 |
| 22         | V     |      |                           |        |                                |                      |  |  | 22 |
| 23         | V     |      |                           |        |                                |                      |  |  | 23 |
| 24         | V     |      |                           |        |                                |                      |  |  | 24 |
| 25         | V     |      |                           |        |                                |                      |  |  | 25 |
| 26         | V     |      |                           |        |                                |                      |  |  | 26 |
| 27         | V     |      |                           |        |                                |                      |  |  | 27 |
| 28         | V     |      |                           |        |                                |                      |  |  | 28 |
| 29         | V     |      |                           |        |                                |                      |  |  | 29 |
| 30         | V     |      |                           |        |                                |                      |  |  | 30 |
| 31         | V     |      |                           |        |                                |                      |  |  | 31 |
| 32         | V     |      |                           |        |                                |                      |  |  | 32 |
| 33         | V     |      |                           |        |                                |                      |  |  | 33 |
| 34         | V     |      |                           |        |                                |                      |  |  | 34 |
| 35         | V     |      |                           |        |                                |                      |  |  | 35 |
| 36         | V     |      |                           |        |                                |                      |  |  | 36 |
| 37         | V     |      |                           |        |                                |                      |  |  | 37 |
| 38         | V     |      |                           |        |                                |                      |  |  | 38 |
| 39         | Total |      |                           | \$     |                                |                      | \$ 0                                   | \$ *   | 39 |

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT



VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES
 ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

| 1          | 2     | 3 Cost Per General Ledger | 4      | 5 Cost to Related Organization | 6                    | 7                                      | 8 Difference: Adjustments for Related Organization Costs (7 minus 4) |    |
|------------|-------|---------------------------|--------|--------------------------------|----------------------|--|--|----|
| Schedule V | Line  | Item                      | Amount | Name of Related Organization   | Percent of Ownership | Operating Cost of Related Organization |  |    |
| 15         | V     |                           | \$     |                                |                      | \$                                     | \$   | 15 |
| 16         | V     |                           |        |                                |                      |  |  | 16 |
| 17         | V     |                           |        |                                |                      |  |  | 17 |
| 18         | V     |                           |        |                                |                      |  |  | 18 |
| 19         | V     |                           |        |                                |                      |  |  | 19 |
| 20         | V     |                           |        |                                |                      |  |  | 20 |
| 21         | V     |                           |        |                                |                      |  |  | 21 |
| 22         | V     |                           |        |                                |                      |  |  | 22 |
| 23         | V     |                           |        |                                |                      |  |  | 23 |
| 24         | V     |                           |        |                                |                      |  |  | 24 |
| 25         | V     |                           |        |                                |                      |  |  | 25 |
| 26         | V     |                           |        |                                |                      |  |  | 26 |
| 27         | V     |                           |        |                                |                      |  |  | 27 |
| 28         | V     |                           |        |                                |                      |  |  | 28 |
| 29         | V     |                           |        |                                |                      |  |  | 29 |
| 30         | V     |                           |        |                                |                      |  |  | 30 |
| 31         | V     |                           |        |                                |                      |  |  | 31 |
| 32         | V     |                           |        |                                |                      |  |  | 32 |
| 33         | V     |                           |        |                                |                      |  |  | 33 |
| 34         | V     |                           |        |                                |                      |  |  | 34 |
| 35         | V     |                           |        |                                |                      |  |  | 35 |
| 36         | V     |                           |        |                                |                      |  |  | 36 |
| 37         | V     |                           |        |                                |                      |  |  | 37 |
| 38         | V     |                           |        |                                |                      |  |  | 38 |
| 39         | Total |                           | \$     |                                |                      | \$ 0                                   | \$ *   | 39 |

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 7

Facility Name & ID Number      Jeffersonian Care Center      #      0039818      Report Period Beginning:      7/1/99      Ending:      6/30/00

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

|    | 1<br>Name         | 2<br>Title     | 3<br>Function | 4<br>Ownership<br>Interest | 5<br>Compensation<br>Received<br>From Other<br>Nursing Homes* | 6<br>Average Hours Per Work<br>Week Devoted to this<br>Facility and % of Total<br>Work Week |         | 7<br>Compensation Included<br>in Costs for this<br>Reporting Period** |          | 8<br>Schedule V.<br>Line &<br>Column<br>Reference |    |
|----|-------------------|----------------|---------------|----------------------------|---|---|---------|---|----------|---|----|
|    |                   |                |               |                            |   | Hours   | Percent | Description   | Amount   |   |    |
| 1  | Darrell Boehne    | Director       | Board Member  | None                       | 12,318  | 2 hrs/mtg.  |         | Board Fees  | \$ 682   | L18,C8  | 1  |
| 2  | Robert Bauer      | President      | Board Member  | None                       | 10,433  | 2 hrs/mtg.  |         | Board Fees  | 1,567    | L18,C8  | 2  |
| 3  | Duane Satterwhite | Director       | Board Member  | None                       | 2,315   | 2 hrs/mtg.  |         | Board Fees  | 885      | L18,C8  | 3  |
| 4  | Roger Ryan        | Vice President | Board Member  | None                       | 2,315   | 2 hrs/mtg.  |         | Board Fees  | 885      | L18,C8  | 4  |
| 5  | Ronald O'Daniell  | Director       | Board Member  | None                       | 2,315   | 2 hrs/mtg.  |         | Board Fees  | 885      | L18,C8  | 5  |
| 6  | William Armstrong | Treasurer      | Board Member  | None                       | 2,315   | 2 hrs/mtg.  |         | Board Fees  | 885      | L18,C8  | 6  |
| 7  | Kay Baker         | Secretary      | Board Member  | None                       | 2,314   | 2 hrs/mtg.  |         | Board Fees  | 886      | L18,C8  | 7  |
| 8  | Ron Schroeder     | Director       | Board Member  | None                       | 13,339  | 2 hrs/mtg.  |         | Board Fees  | 461      | L18,C8  | 8  |
| 9  | Edward Childers   | Director       | Board Member  | None                       | 13,424  | 2 hrs/mtg.  |         | Board Fees  | 576      | L18,C8  | 9  |
| 10 | Eugene Humphrey   | Director       | Board Member  | None                       | 7,539   | 2 hrs/mtg.  |         | Board Fees  | 461      | L18,C8  | 10 |
| 11 | Shawn Jeffers     | Director       | Board Member  | None                       | 3,016   | 2 hrs/mtg.  |         | Board Fees  | 184      | L18,C8  | 11 |
| 12 | Orland Bauer      | Director       | Board Member  | None                       | 8,338   | 2 hrs/mtg.  |         | Board Fees  | 462      | L18,C8  | 12 |
| 13 |                   |                |               |                            |   |   |         | TOTAL   | \$ 8,819 |   | 13 |

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

SEE ATTACHED SCHEDULE 7A

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).  
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME,  
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jeffersonian Care Center# 0039818

Report Period Beginning:

7/1/99Ending: 6/30/00

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Center for Residential Management, Inc.  
 Street Address 4239 W. War Memorial Drive, Suite 302  
 City / State / Zip Code Peoria, IL 61614  
 Phone Number (309) 685-0595  
 Fax Number (309) 685-8463

B. Show the allocation of costs below. If necessary, please attach worksheets.

|    | 1<br>Schedule V<br>Line<br>Reference | 2<br><br>Item                       | 3<br>Unit of Allocation<br>(i.e., Days, Direct Cost,<br>Square Feet) | 4<br>Total Units | 5<br>Number of<br>Subunits Being<br>Allocated Among | 6<br>Total Indirect<br>Cost Being<br>Allocated | 7<br>Amount of Salary<br>Cost Contained<br>in Column 6 | 8<br>Facility<br>Units | 9<br>Allocation<br>(col.8/col.4)x col.6 |    |
|----|--------------------------------------|-------------------------------------|--|------------------|---|--|--|------------------------|---|----|
| 1  |                                      |                                     |  |                  |   | \$   | \$   |                        | \$                                      | 1  |
| 2  | 6                                    | Repairs & maintenance               | Bed days available   | 206,424          | 20  | 6,488  |  | 23,790                 | 748                                     | 2  |
| 3  | 17                                   | Management fees                     | Bed days available   | 206,424          | 20  | 279,150  |  | 23,790                 | 32,172                                  | 3  |
| 4  | 18                                   | Board fees                          | Bed days available   | 206,424          | 20  | 26,600   |  | 23,790                 | 3,066                                   | 4  |
| 5  | 19                                   | Professional fees                   | Bed days available   | 206,424          | 20  | 47,365   |  | 23,790                 | 5,459                                   | 5  |
| 6  | 20                                   | Licenses, dues & subscriptions      | Bed days available   | 206,424          | 20  | 401  |  | 23,790                 | 46                                      | 6  |
| 7  | 21                                   | Office supplies & telephone         | Bed days available   | 206,424          | 20  | 14,574   |  | 23,790                 | 1,680                                   | 7  |
| 8  | 22                                   | Employee benefits & payroll taxes   | Bed days available   | 206,424          | 20  | 27,615   |  | 23,790                 | 3,182                                   | 8  |
| 9  | 24                                   | Travel & seminar                    | Bed days available   | 206,424          | 20  | 7,941  |  | 23,790                 | 915                                     | 9  |
| 10 | 25                                   | Vehicle expense                     | Bed days available   | 206,424          | 20  | 3,189  |  | 23,790                 | 368                                     | 10 |
| 11 | 26                                   | Vehicle, fire & liability insurance | Bed days available   | 206,424          | 20  | 2,009  |  | 23,790                 | 232                                     | 11 |
| 12 | 30                                   | Depreciation                        | Bed days available   | 206,424          | 20  | 11,103   |  | 23,790                 | 1,280                                   | 12 |
| 13 | 32                                   | Interest expense                    | Bed days available   | 206,424          | 20  | 7,240  |  | 23,790                 | 834                                     | 13 |
| 14 |                                      |                                     |  |                  |   |  |  |                        |   | 14 |
| 15 |                                      |                                     |  |                  |   |  |  |                        |   | 15 |
| 16 |                                      |                                     |  |                  |   |  |  |                        |   | 16 |
| 17 |                                      |                                     |  |                  |   |  |  |                        |   | 17 |
| 18 | 20                                   | Licenses, dues & subscriptions      | Direct method  |                  |   |  |  |                        | 791                                     | 18 |
| 19 | 21                                   | Office supplies & telephone         | Direct method  |                  |   |  |  |                        | 7,117                                   | 19 |
| 20 | 22                                   | Employee benefits & payroll taxes   | Direct method  |                  |   |  |  |                        | 22,152                                  | 20 |
| 21 | 23                                   | Inservice travel & education        | Direct method  |                  |   |  |  |                        | 21                                      | 21 |
| 22 | 24                                   | Travel & seminar                    | Direct method  |                  |   |  |  |                        | 1,675                                   | 22 |
| 23 | 39                                   | Ancillary service centers           | Direct method  |                  |   |  |  |                        | 1,170                                   | 23 |
| 24 |                                      |                                     |  |                  |   |  |  |                        |   | 24 |
| 25 | TOTALS                               |                                     |  |                  |   | \$ 433,675                                     | \$   |                        | \$ 82,908                               | 25 |

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jeffersonian Care Center# 0039818

Report Period Beginning:

7/1/99Ending: 6/30/00

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Caravilla Resident Centers, Inc.  
 Street Address 4239 W. War Memorial Drive, Suite 302  
 City / State / Zip Code Peoria, IL 61614  
 Phone Number (309) 685-0595  
 Fax Number (309) 685-8463

|    | 1<br>Schedule V<br>Line<br>Reference | 2<br>Item                           | 3<br>Unit of Allocation<br>(i.e., Days, Direct Cost,<br>Square Feet) | 4<br>Total Units | 5<br>Number of<br>Subunits Being<br>Allocated Among | 6<br>Total Indirect<br>Cost Being<br>Allocated | 7<br>Amount of Salary<br>Cost Contained<br>in Column 6 | 8<br>Facility<br>Units | 9<br>Allocation<br>(col.8/col.4)x col.6 |    |
|----|--------------------------------------|-------------------------------------|--|------------------|---|--|--|------------------------|---|----|
| 1  | 17                                   | Management fees                     | Number of beds   | 235              | 3   | \$ 34,250                                      | \$   | 65                     | \$ 10,750                               | 1  |
| 2  | 18                                   | Board fees                          | Number of beds   | 235              | 3   | 20,800   |  | 65                     | 5,654                                   | 2  |
| 3  | 19                                   | Professional fees                   | Number of beds   | 235              | 3   | 13,817   |  | 65                     | 3,869                                   | 3  |
| 4  | 20                                   | Licenses, dues & subscriptions      | Number of beds   | 235              | 3   | 892  |  | 65                     | 247                                     | 4  |
| 5  | 21                                   | Office supplies & telephone         | Number of beds   | 235              | 3   | 2,468  |  | 65                     | 682                                     | 5  |
| 6  | 24                                   | Travel & seminar                    | Number of beds   | 235              | 3   | 380  |  | 65                     | 204                                     | 6  |
| 7  | 32                                   | Interest expense                    | Number of beds   | 235              | 3   | 8,499  |  | 65                     | 2,353                                   | 7  |
| 8  |                                      |                                     |  |                  |   |  |  |                        |   | 8  |
| 9  | 22                                   | Employee benefits & payroll taxes   | Direct method  |                  |   |  |  |                        | 61,550                                  | 9  |
| 10 | 26                                   | Vehicle, fire & liability insurance | Direct method  |                  |   |  |  |                        | 6,035                                   | 10 |
| 11 | 36                                   | Insurance - MIP                     | Direct method  |                  |   |  |  |                        | 10,060                                  | 11 |
| 12 |                                      |                                     |  |                  |   |  |  |                        |   | 12 |
| 13 |                                      |                                     |  |                  |   |  |  |                        |   | 13 |
| 14 |                                      |                                     |  |                  |   |  |  |                        |   | 14 |
| 15 |                                      |                                     |  |                  |   |  |  |                        |   | 15 |
| 16 |                                      |                                     |  |                  |   |  |  |                        |   | 16 |
| 17 |                                      |                                     |  |                  |   |  |  |                        |   | 17 |
| 18 |                                      |                                     |  |                  |   |  |  |                        |   | 18 |
| 19 |                                      |                                     |  |                  |   |  |  |                        |   | 19 |
| 20 |                                      |                                     |  |                  |   |  |  |                        |   | 20 |
| 21 |                                      |                                     |  |                  |   |  |  |                        |   | 21 |
| 22 |                                      |                                     |  |                  |   |  |  |                        |   | 22 |
| 23 |                                      |                                     |  |                  |   |  |  |                        |   | 23 |
| 24 |                                      |                                     |  |                  |   |  |  |                        |   | 24 |
| 25 | TOTALS                               |                                     |  |                  |   | \$ 81,106                                      | \$   |                        | \$ 101,404                              | 25 |

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jeffersonian Care Center# 0039818

Report Period Beginning:

7/1/99Ending: 6/30/00

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Developmental Services of Illinois, Inc.  
 Street Address 4239 W. War Memorial Drive, Suite 302  
 City / State / Zip Code Peoria, IL 61614  
 Phone Number (309) 685-0595  
 Fax Number (309) 685-8463

B. Show the allocation of costs below. If necessary, please attach worksheets.

|    | 1<br>Schedule V<br>Line<br>Reference | 2<br>Item                           | 3<br>Unit of Allocation<br>(i.e., Days, Direct Cost,<br>Square Feet) | 4<br>Total Units | 5<br>Number of<br>Subunits Being<br>Allocated Among | 6<br>Total Indirect<br>Cost Being<br>Allocated | 7<br>Amount of Salary<br>Cost Contained<br>in Column 6 | 8<br>Facility<br>Units | 9<br>Allocation<br>(col.8/col.4)x col.6 |    |
|----|--------------------------------------|-------------------------------------|--|------------------|---|--|--|------------------------|---|----|
| 1  | 5                                    | Utilities                           | Bed days available   | 206,424          | 20  | \$ 1,518                                       | \$   | 23,790                 | \$ 175                                  | 1  |
| 2  | 6                                    | Repairs & maintenance               | Bed days available   | 206,424          | 20  | 19,133   |  | 23,790                 | 2,205                                   | 2  |
| 3  | 11                                   | Activity programming                | Bed days available   | 206,424          | 20  | 2,500  |  | 23,790                 | 288                                     | 3  |
| 4  | 19                                   | Professional fees                   | Bed days available   | 206,424          | 20  | 184,323  |  | 23,790                 | 21,244                                  | 4  |
| 5  | 20                                   | Licenses, dues & subscriptions      | Bed days available   | 206,424          | 20  | 5,518  |  | 23,790                 | 636                                     | 5  |
| 6  | 21                                   | Office supplies & telephone         | Bed days available   | 206,424          | 20  | 162,176  |  | 23,790                 | 18,690                                  | 6  |
| 7  | 22                                   | Employee benefits & payroll taxes   | Bed days available   | 206,424          | 20  | 82,697   |  | 23,790                 | 9,531                                   | 7  |
| 8  | 23                                   | Inservice travel & education        | Bed days available   | 206,424          | 20  | 28,154   |  | 23,790                 | 3,245                                   | 8  |
| 9  | 24                                   | Travel & seminar                    | Bed days available   | 206,424          | 20  | 38,328   |  | 23,790                 | 4,417                                   | 9  |
| 10 | 25                                   | Vehicle expense                     | Bed days available   | 206,424          | 20  | 846  |  | 23,790                 | 98                                      | 10 |
| 11 | 26                                   | Vehicle, fire & liability insurance | Bed days available   | 206,424          | 20  | 13,012   |  | 23,790                 | 1,499                                   | 11 |
| 12 | 30                                   | Depreciation                        | Bed days available   | 206,424          | 20  | 15,000   |  | 23,790                 | 1,729                                   | 12 |
| 13 | 32                                   | Interest expense                    | Bed days available   | 206,424          | 20  | 88,507   |  | 23,790                 | 10,200                                  | 13 |
| 14 | 34                                   | Rent                                | Bed days available   | 206,424          | 20  | 48,842   |  | 23,790                 | 5,629                                   | 14 |
| 15 | 35                                   | Vehicle lease & equipment rental    | Bed days available   | 206,424          | 20  | 53,081   |  | 23,790                 | 6,118                                   | 15 |
| 16 |                                      |                                     |  |                  |   |  |  |                        |   | 16 |
| 17 |                                      |                                     |  |                  |   |  |  |                        |   | 17 |
| 18 |                                      |                                     |  |                  |   |  |  |                        |   | 18 |
| 19 |                                      |                                     |  |                  |   |  |  |                        |   | 19 |
| 20 |                                      |                                     |  |                  |   |  |  |                        |   | 20 |
| 21 |                                      |                                     |  |                  |   |  |  |                        |   | 21 |
| 22 |                                      |                                     |  |                  |   |  |  |                        |   | 22 |
| 23 |                                      |                                     |  |                  |   |  |  |                        |   | 23 |
| 24 |                                      |                                     |  |                  |   |  |  |                        |   | 24 |
| 25 | TOTALS                               |                                     |  |                  |   | \$ 743,635                                     | \$   |                        | \$ 85,704                               | 25 |

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jeffersonian Care Center# 0039818

Report Period Beginning:

7/1/99Ending: 6/30/00

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_Fax Number ( ) \_\_\_\_\_

| 1                               | 2      | 3   | 4           | 5  | 6   | 7   | 8                 | 9                                  |    |
|---------------------------------|--------|---|-------------|--|---|---|-------------------|------------------------------------|----|
| Schedule V<br>Line<br>Reference | Item   | Unit of Allocation<br>(i.e., Days, Direct Cost,<br>Square Feet) | Total Units | Number of<br>Subunits Being<br>Allocated Among | Total Indirect<br>Cost Being<br>Allocated | Amount of Salary<br>Cost Contained<br>in Column 6 | Facility<br>Units | Allocation<br>(col.8/col.4)x col.6 |    |
| 1                               |        |   |             |  | \$  | \$  |                   | \$                                 | 1  |
| 2                               |        |   |             |  |   |   |                   |                                    | 2  |
| 3                               |        |   |             |  |   |   |                   |                                    | 3  |
| 4                               |        |   |             |  |   |   |                   |                                    | 4  |
| 5                               |        |   |             |  |   |   |                   |                                    | 5  |
| 6                               |        |   |             |  |   |   |                   |                                    | 6  |
| 7                               |        |   |             |  |   |   |                   |                                    | 7  |
| 8                               |        |   |             |  |   |   |                   |                                    | 8  |
| 9                               |        |   |             |  |   |   |                   |                                    | 9  |
| 10                              |        |   |             |  |   |   |                   |                                    | 10 |
| 11                              |        |   |             |  |   |   |                   |                                    | 11 |
| 12                              |        |   |             |  |   |   |                   |                                    | 12 |
| 13                              |        |   |             |  |   |   |                   |                                    | 13 |
| 14                              |        |   |             |  |   |   |                   |                                    | 14 |
| 15                              |        |   |             |  |   |   |                   |                                    | 15 |
| 16                              |        |   |             |  |   |   |                   |                                    | 16 |
| 17                              |        |   |             |  |   |   |                   |                                    | 17 |
| 18                              |        |   |             |  |   |   |                   |                                    | 18 |
| 19                              |        |   |             |  |   |   |                   |                                    | 19 |
| 20                              |        |   |             |  |   |   |                   |                                    | 20 |
| 21                              |        |   |             |  |   |   |                   |                                    | 21 |
| 22                              |        |   |             |  |   |   |                   |                                    | 22 |
| 23                              |        |   |             |  |   |   |                   |                                    | 23 |
| 24                              |        |   |             |  |   |   |                   |                                    | 24 |
| 25                              | TOTALS |   |             |  | \$  | \$  |                   | \$                                 | 25 |

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jeffersonian Care Center# 0039818

Report Period Beginning:

7/1/99Ending: 6/30/00

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_Fax Number ( ) \_\_\_\_\_

| 1                               | 2      | 3   | 4           | 5  | 6   | 7   | 8                 | 9                                  |    |
|---------------------------------|--------|---|-------------|--|---|---|-------------------|------------------------------------|----|
| Schedule V<br>Line<br>Reference | Item   | Unit of Allocation<br>(i.e., Days, Direct Cost,<br>Square Feet) | Total Units | Number of<br>Subunits Being<br>Allocated Among | Total Indirect<br>Cost Being<br>Allocated | Amount of Salary<br>Cost Contained<br>in Column 6 | Facility<br>Units | Allocation<br>(col.8/col.4)x col.6 |    |
| 1                               |        |   |             |  | \$  | \$  |                   | \$                                 | 1  |
| 2                               |        |   |             |  |   |   |                   |                                    | 2  |
| 3                               |        |   |             |  |   |   |                   |                                    | 3  |
| 4                               |        |   |             |  |   |   |                   |                                    | 4  |
| 5                               |        |   |             |  |   |   |                   |                                    | 5  |
| 6                               |        |   |             |  |   |   |                   |                                    | 6  |
| 7                               |        |   |             |  |   |   |                   |                                    | 7  |
| 8                               |        |   |             |  |   |   |                   |                                    | 8  |
| 9                               |        |   |             |  |   |   |                   |                                    | 9  |
| 10                              |        |   |             |  |   |   |                   |                                    | 10 |
| 11                              |        |   |             |  |   |   |                   |                                    | 11 |
| 12                              |        |   |             |  |   |   |                   |                                    | 12 |
| 13                              |        |   |             |  |   |   |                   |                                    | 13 |
| 14                              |        |   |             |  |   |   |                   |                                    | 14 |
| 15                              |        |   |             |  |   |   |                   |                                    | 15 |
| 16                              |        |   |             |  |   |   |                   |                                    | 16 |
| 17                              |        |   |             |  |   |   |                   |                                    | 17 |
| 18                              |        |   |             |  |   |   |                   |                                    | 18 |
| 19                              |        |   |             |  |   |   |                   |                                    | 19 |
| 20                              |        |   |             |  |   |   |                   |                                    | 20 |
| 21                              |        |   |             |  |   |   |                   |                                    | 21 |
| 22                              |        |   |             |  |   |   |                   |                                    | 22 |
| 23                              |        |   |             |  |   |   |                   |                                    | 23 |
| 24                              |        |   |             |  |   |   |                   |                                    | 24 |
| 25                              | TOTALS |   |             |  | \$  | \$  |                   | \$                                 | 25 |

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

| 1  |  | 2         |    | 3                    | 4                        | 5            | 6                                      |                      | 7             | 8                        | 9                                 | 10     |    |
|----|--|-----------|----|----------------------|--------------------------|--------------|--|----------------------|---------------|--------------------------|-----------------------------------|--------|----|
|    | Name of Lender                         | Related** |    | Purpose of Loan      | Monthly Payment Required | Date of Note | Amount of Note                         |                      | Maturity Date | Interest Rate (4 Digits) | Reporting Period Interest Expense |        |    |
|    |  | YES       | NO |                      |                          |              | Original                               | Balance              |               |                          |                                   |        |    |
|    | A. Directly Facility Related Long-Term |           |    |                      |                          |              |  |                      |               |                          |                                   |        |    |
| 1  | NCS Healthcare, Inc.                   |           | x  | Hardware/software    | \$728.00                 | 10/31/98     | \$ 29,136                              | \$ 18,339            | 9/30/03       | 0.1429                   | \$ 6,626                          | 1      |    |
| 2  | Continental Wingate                    |           | x  | Purchase of facility | \$55,560.00              | 9/19/96      | 7,402,500                              | 2,006,340            | 10/01/31      | 0.0855                   | 172,119                           | 2      |    |
| 3  |  |           |    |                      |                          |              |  |                      |               |                          |                                   | 3      |    |
| 4  |  |           |    |                      |                          |              |  |                      |               |                          |                                   | 4      |    |
| 5  |  |           |    |                      |                          |              |  | Amortization expense |               |                          | 5,576                             | 5      |    |
|    | Working Capital                        |           |    |                      |                          |              |  |                      |               |                          |                                   |        |    |
| 6  |  |           |    |                      |                          |              |  |                      |               |                          |                                   | 6      |    |
| 7  |  |           |    |                      |                          |              |  |                      |               |                          |                                   | 7      |    |
| 8  |  |           |    |                      |                          |              |  |                      |               |                          |                                   | 8      |    |
| 9  | TOTAL Facility Related                 |           |    |                      | \$56,288.00              |              | \$ 7,431,636                           | \$ 2,024,679         |               |                          | \$ 184,321                        | 9      |    |
|    | B. Non-Facility Related*               |           |    |                      |                          |              |  |                      |               |                          |                                   |        |    |
| 10 |  |           |    |                      |                          |              | Finance charges                        |                      |               |                          | 5,480                             | 10     |    |
| 11 |  |           |    |                      |                          |              | Nonallowable interest expense          |                      |               |                          | (5,480)                           | 11     |    |
| 12 |  |           |    |                      |                          |              | Offset interest income                 |                      |               |                          | (6,565)                           | 12     |    |
| 13 |  |           |    |                      |                          |              | Parent & management company allocation |                      |               |                          |                                   | 11,034 | 13 |
| 14 | TOTAL Non-Facility Related             |           |    |                      |                          |              | \$                                     | \$                   |               |                          | \$ 4,469                          | 14     |    |
| 15 | TOTALS (line 9+line14)                 |           |    |                      |                          |              | \$ 7,431,636                           | \$ 2,024,679         |               |                          | \$ 188,790                        | 15     |    |

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.

(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT



Facility Name & ID Number **Jeffersonian Care Center**# **0039818** Report Period Beginning: **7/1/99** Ending: **6/30/00****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

|  |        |   |
|--|--------|---|
| 1. Real Estate Tax accrual used on 1999 report.  | \$     | 1 |
| 2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)  | \$     | 2 |
| 3. Under or (over) accrual (line 2 minus line 1).  | \$     | 3 |
| 4. Real Estate Tax accrual used for 2000 report. (Detail and explain your calculation of this accrual on the lines below.)   | \$     | 4 |
| 5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C.<br><b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>                               | \$ N/A | 5 |
| 6. Subtract a refund of real estate taxes used previously to calculate a payment rate. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.<br><b>TOTAL REFUND \$ For 19 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b> | \$     | 6 |
| 7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.  | \$     | 7 |

Real Estate Tax History:

|   |      |    |
|---|------|----|
| Real Estate Tax Bill for Calendar Year: | 1995 | 8  |
|   | 1996 | 9  |
|   | 1997 | 10 |
|   | 1998 | 11 |
|   | 1999 | 12 |

|    |                                    |    |    |
|----|------------------------------------|----|----|
|    | <b>FOR OFF USE ONLY</b>            |    |    |
| 13 | FROM R. E. TAX STATEMENT FOR 1999  | \$ | 13 |
| 14 | PLUS APPEAL COST FROM LINE 5       | \$ | 14 |
| 15 | LESS REFUND FROM LINE 6            | \$ | 15 |
| 16 | AMOUNT TO USE FOR RATE CALCULATION | \$ | 16 |

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

SEE ACCOUNTANTS' COMPILATION REPORT

## X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 18,008      B. General Construction Type: Exterior Brick      Frame Block      Number of Stories One

C. Does the Operating Entity? ☐ (a) Own the Facility      ☒ (b) Rent from a Related Organization.      ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? ☒ (a) Own the Equipment      ☒ (b) Rent equipment from a Related Organization.      ☐ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES      ☒ NO  
If so, please complete the following:

1. Total Amount Incurred: n/a      2. Number of Years Over Which it is Being Amortized: n/a  
3. Current Period Amortization: n/a      4. Dates Incurred: n/a

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

## XI. OWNERSHIP COSTS:

A. Land.

|   | 1             | 2           | 3             | 4         |   |
|---|---------------|-------------|---------------|-----------|---|
|   | Use           | Square Feet | Year Acquired | Cost      |   |
| 1 | Resident care | 125,030     | 1994          | 50,000    | 1 |
| 2 |               |             |               |           | 2 |
| 3 | TOTALS        | 125,030     |               | \$ 50,000 | 3 |

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jeffersonian Care Center# 0039818

Report Period Beginning:

7/1/99

Ending:

6/30/00**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

|    | 1<br>Beds*                          | FOR OHF USE ONLY | 2<br>Year<br>Acquired | 3<br>Year<br>Constructed | 4<br>Cost    | 5<br>Current Book<br>Depreciation | 6<br>Life<br>in Years | 7<br>Straight Line<br>Depreciation | 8<br>Adjustments | 9<br>Accumulated<br>Depreciation |    |
|----|-------------------------------------|------------------|-----------------------|--------------------------|--------------|-----------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|----|
| 4  | 65                                  |                  | 1994                  | 1965                     | 1,259,750    |                                   | 40                    | 31,494                             | \$ 31,494        | \$ 181,090                       | 4  |
| 5  |                                     |                  | 1998                  | 1998                     | 9,815        |                                   | 40                    | 245                                | 245              | 613                              | 5  |
| 6  |                                     |                  | 1999                  | 1999                     | 1,026        |                                   | 40                    | 26                                 | 26               | 39                               | 6  |
| 7  |                                     |                  |                       |                          |              |                                   |                       |                                    |                  |                                  | 7  |
| 8  |                                     |                  |                       |                          |              |                                   |                       |                                    |                  |                                  | 8  |
|    | <b>Improvement Type**</b>           |                  |                       |                          |              |                                   |                       |                                    |                  |                                  |    |
| 9  | Tile                                |                  | 1995                  |                          | 847          |                                   | 15                    | 56                                 | 56               | 252                              | 9  |
| 10 | Fire Alarm                          |                  | 1996                  |                          | 10,125       |                                   | 15                    | 675                                | 675              | 2,278                            | 10 |
| 11 | Asphalt Resurfacing                 |                  | 1996                  |                          | 14,059       |                                   | 15                    | 937                                | 937              | 3,162                            | 11 |
| 12 | Architecture Costs                  |                  | 1996                  |                          | 4,869        |                                   | 15                    | 325                                | 325              | 1,097                            | 12 |
| 13 | Heating Installation                |                  | 1996                  |                          | 14,278       |                                   | 15                    | 952                                | 952              | 3,213                            | 13 |
| 14 | Flooring                            |                  | 1997                  |                          | 10,440       |                                   | 15                    | 696                                | 696              | 2,349                            | 14 |
| 15 | Plumbing                            |                  | 1997                  |                          | 20,029       |                                   | 15                    | 1,335                              | 1,335            | 4,506                            | 15 |
| 16 | Rubberized Base Board Installation  |                  | 1997                  |                          | 3,637        |                                   | 15                    | 242                                | 242              | 817                              | 16 |
| 17 | Fire Alarm                          |                  | 1997                  |                          | 1,350        |                                   | 15                    | 90                                 | 90               | 304                              | 17 |
| 18 | Architecture Costs                  |                  | 1997                  |                          | 1,217        |                                   | 15                    | 81                                 | 81               | 273                              | 18 |
| 19 | Roofing                             |                  | 1997                  |                          | 15,880       |                                   | 15                    | 1,059                              | 1,059            | 3,574                            | 19 |
| 20 | Heating and Air Conditioning        |                  | 1997                  |                          | 3,762        |                                   | 15                    | 251                                | 251              | 847                              | 20 |
| 21 | Windows and Patio Door Installation |                  | 1997                  |                          | 27,742       |                                   | 15                    | 1,849                              | 1,849            | 6,243                            | 21 |
| 22 | Remodeling of facility              |                  | 1997                  |                          | 4,208        |                                   | 15                    | 281                                | 281              | 702                              | 22 |
| 23 | Shutters and Windows                |                  | 1997                  |                          | 2,350        |                                   | 15                    | 157                                | 157              | 392                              | 23 |
| 24 | Roofing                             |                  | 1997                  |                          | 153          |                                   | 15                    | 10                                 | 10               | 25                               | 24 |
| 25 | Replace Controls                    |                  | 1998                  |                          | 2,516        |                                   | 15                    | 168                                | 168              | 420                              | 25 |
| 26 | Flooring                            |                  | 1998                  |                          | 27,771       |                                   | 15                    | 1,851                              | 1,851            | 4,627                            | 26 |
| 27 | Electrical Service/Plumbing         |                  | 1998                  |                          | 1,063        |                                   | 15                    | 71                                 | 71               | 177                              | 27 |
| 28 | Remodeling of facility              |                  | 1998                  |                          | 1,229        |                                   | 15                    | 82                                 | 82               | 205                              | 28 |
| 29 | Electrical/Light Fixtures           |                  | 1998                  |                          | 2,834        |                                   | 15                    | 189                                | 189              | 473                              | 29 |
| 30 | Security Control Panel              |                  | 1998                  |                          | 665          |                                   | 15                    | 44                                 | 44               | 110                              | 30 |
| 31 | Air Conditioners                    |                  | 1998                  |                          | 1,316        |                                   | 15                    | 88                                 | 88               | 220                              | 31 |
| 32 | Architects Fees & Site Plan         |                  | 1998                  |                          | 7,058        |                                   | 15                    | 471                                | 471              | 706                              | 32 |
| 33 | Landscaping                         |                  | 1998                  |                          | 1,789        |                                   | 15                    | 119                                | 119              | 179                              | 33 |
| 34 | Emergency Roof Repair               |                  | 1999                  |                          | 4,600        |                                   | 15                    | 307                                | 307              | 460                              | 34 |
| 35 | Ceiling & Lighting                  |                  | 1999                  |                          | 1,777        |                                   | 15                    | 118                                | 118              | 177                              | 35 |
| 36 | <b>TOTAL (lines 4 thru 35)</b>      |                  |                       |                          | \$ 1,458,155 | \$                                |                       | \$ 44,269                          | \$ 44,269        | \$ 219,530                       | 36 |

\*Total beds on this schedule must agree with page 2.

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

|    | 1<br>Beds*                     | FOR OHF USE ONLY | 2<br>Year<br>Acquired | 3<br>Year<br>Constructed | 4<br>Cost | 5<br>Current Book<br>Depreciation | 6<br>Life<br>in Years | 7<br>Straight Line<br>Depreciation | 8<br>Adjustments | 9<br>Accumulated<br>Depreciation |    |
|----|--------------------------------|------------------|-----------------------|--------------------------|-----------|-----------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|----|
| 4  |                                |                  |                       |                          |           |                                   |                       | \$                                 | \$               | \$                               | 4  |
| 5  |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 5  |
| 6  |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 6  |
| 7  |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 7  |
| 8  |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 8  |
|    | <b>Improvement Type**</b>      |                  |                       |                          |           |                                   |                       |                                    |                  |                                  |    |
| 9  | Painting and remodeling        |                  |                       | 1999                     | 11,749    |                                   | 15                    | 374                                | 374              | 374                              | 9  |
| 10 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 10 |
| 11 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 11 |
| 12 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 12 |
| 13 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 13 |
| 14 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 14 |
| 15 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 15 |
| 16 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 16 |
| 17 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 17 |
| 18 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 18 |
| 19 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 19 |
| 20 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 20 |
| 21 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 21 |
| 22 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 22 |
| 23 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 23 |
| 24 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 24 |
| 25 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 25 |
| 26 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 26 |
| 27 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 27 |
| 28 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 28 |
| 29 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 29 |
| 30 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 30 |
| 31 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 31 |
| 32 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 32 |
| 33 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 33 |
| 34 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 34 |
| 35 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 35 |
| 36 | <b>TOTAL (lines 4 thru 35)</b> |                  |                       |                          | \$ 11,749 | \$                                |                       | \$ 374                             | \$ 374           | \$ 374                           | 36 |

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

SEE ACCOUNTANTS' COMPILATION REPORT

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

|    | 1<br>Beds*              | FOR OHF USE ONLY | 2<br>Year<br>Acquired | 3<br>Year<br>Constructed | 4<br>Cost | 5<br>Current Book<br>Depreciation | 6<br>Life<br>in Years | 7<br>Straight Line<br>Depreciation | 8<br>Adjustments | 9<br>Accumulated<br>Depreciation |    |
|----|-------------------------|------------------|-----------------------|--------------------------|-----------|-----------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|----|
| 4  |                         |                  |                       |                          | \$        | \$                                |                       | \$                                 | \$               | \$                               | 4  |
| 5  |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 5  |
| 6  |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 6  |
| 7  |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 7  |
| 8  |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 8  |
|    | Improvement Type**      |                  |                       |                          |           |                                   |                       |                                    |                  |                                  |    |
| 9  |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 9  |
| 10 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 10 |
| 11 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 11 |
| 12 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 12 |
| 13 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 13 |
| 14 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 14 |
| 15 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 15 |
| 16 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 16 |
| 17 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 17 |
| 18 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 18 |
| 19 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 19 |
| 20 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 20 |
| 21 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 21 |
| 22 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 22 |
| 23 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 23 |
| 24 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 24 |
| 25 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 25 |
| 26 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 26 |
| 27 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 27 |
| 28 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 28 |
| 29 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 29 |
| 30 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 30 |
| 31 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 31 |
| 32 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 32 |
| 33 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 33 |
| 34 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 34 |
| 35 |                         |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 35 |
| 36 | TOTAL (lines 4 thru 35) |                  |                       |                          | \$        | \$                                |                       | \$                                 | \$               | \$                               | 36 |

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

SEE ACCOUNTANTS' COMPILATION REPORT

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

|    | Category of Equipment                  | 1<br>Cost  | Current Book Depreciation 2 | Straight Line Depreciation 3 | 4<br>Adjustments | Component Life 5 | Accumulated Depreciation 6 |    |
|----|--|------------|-----------------------------|------------------------------|------------------|------------------|----------------------------|----|
| 37 | Purchased in Prior Years               | \$ 295,377 | \$ 4,800                    | \$ 32,531                    | \$ 27,731        | 5-10 years       | \$ 134,221                 | 37 |
| 38 | Current Year Purchases                 | 50,380     | 62                          | 2,519                        | 2,457            | 10 years         | 2,519                      | 38 |
| 39 | Fully Depreciated Assets               |            |                             |                              |                  |                  |                            | 39 |
| 40 | Parent & management company allocation |            |                             | 1,280                        | 1,280            |                  |                            | 40 |
| 41 | TOTALS                                 | \$ 345,757 | \$ 4,862                    | \$ 36,330                    | \$ 31,468        |                  | \$ 136,740                 | 41 |

D. Vehicle Depreciation (See instructions.)\*

|    | 1<br>Use     | Model, Make and Year 2 | Year Acquired 3 | 4<br>Cost | Current Book Depreciation 5 | Straight Line Depreciation 6 | 7<br>Adjustments | Life in Years 8 | Accumulated Depreciation 9 |    |
|----|--------------|------------------------|-----------------|-----------|-----------------------------|------------------------------|------------------|-----------------|----------------------------|----|
| 42 | Resident use | 1997 Ford E150 Bus     | 1997            | 13,243    |                             | 2,759                        | \$ 2,759         | 3               | 13,243                     | 42 |
| 43 | Resident use | 1997 GMC Van           | 1998            | 5,315     | 1,772                       | 1,772                        |                  | 3               | 2,658                      | 43 |
| 44 |              |                        |                 |           |                             |                              |                  |                 |                            | 44 |
| 45 |              |                        |                 |           |                             |                              |                  |                 |                            | 45 |
| 46 | TOTALS       |                        |                 | \$ 18,558 | \$ 1,772                    | \$ 4,531                     | \$ 2,759         |                 | \$ 15,901                  | 46 |

E. Summary of Care-Related Assets

|    | 1<br>Reference   | 2<br>Amount  |    |
|----|--|--------------|----|
| 47 | Total Historical Cost (line 3,col.4 + line 36,col.4 + line 41,col.1 + line 46,col.4) | \$ 1,884,219 | 47 |
| 48 | Current Book Depreciation (line 36,col.5 + line 41,col.2 + line 46,col.5)            | \$ 6,634     | 48 |
| 49 | Straight Line Depreciation (line 36,col.7 + line 41,col.3 + line 46,col.6)           | \$ 85,504    | 49 |
| 50 | Adjustments (line 36,col.8 + line 41,col.4 + line 46,col.7)                          | \$ 78,870    | 50 |
| 51 | Accumulated Depreciation (line 36,col.9 + line 41,col.6 + line 46,col.9)             | \$ 372,545   | 51 |

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

|    | 1<br>Description & Year Acquired | 2<br>Cost | Current Book Depreciation 3 | Accumulated Depreciation 4 |    |
|----|----------------------------------|-----------|-----------------------------|----------------------------|----|
| 52 |                                  | \$        | \$                          | \$                         | 52 |
| 53 |                                  |           |                             |                            | 53 |
| 54 |                                  |           |                             |                            | 54 |
| 55 |                                  |           |                             |                            | 55 |
| 56 |                                  |           |                             |                            | 56 |
| 57 | TOTALS                           | \$        | \$                          | \$                         | 57 |

G. Construction-in-Progress

|    | Description | Cost |    |
|----|-------------|------|----|
| 58 |             | \$   | 58 |
| 59 |             |      | 59 |
| 60 |             |      | 60 |
| 61 |             | \$   | 61 |

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: n/a

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☐ YES ☐ NO

|   |  | 1<br>Year<br>Constructed | 2<br>Number<br>of Beds | 3<br>Date of<br>Lease | 4<br>Rental<br>Amount | 5<br>Total Years<br>of Lease | 6<br>Total Years<br>Renewal Option* |   |
|---|--|--------------------------|------------------------|-----------------------|-----------------------|------------------------------|-------------------------------------|---|
| 3 | Original Building:                       |                          |                        |                       | \$                    |                              |                                     | 3 |
| 4 | Additions                                |                          |                        |                       |                       |                              |                                     | 4 |
| 5 |  |                          |                        |                       |                       |                              |                                     | 5 |
| 6 | Parent and management company allocation |                          |                        |                       | 5,629                 |                              |                                     | 6 |
| 7 | TOTAL                                    |                          |                        |                       | \$ 5,629              |                              |                                     | 7 |

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease \_\_\_\_\_.

9. Option to Buy: ☐ YES ☐ NO Terms: \_\_\_\_\_ \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental?

☐ YES ☐ NO

16. Rental Amount for movable equipment: \$ 8,834 Description: Dishwasher \$1,607; Trailer \$373; Postage meter \$672; Shampoo machine \$75; Mgmt. co. allocation \$6,107  
(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

|    | 1<br>Use                      | 2<br>Model Year<br>and Make | 3<br>Monthly Lease<br>Payment | 4<br>Rental Expense<br>for this Period |    |
|----|-------------------------------|-----------------------------|-------------------------------|--|----|
| 17 | Facility use                  | 1996 Chevrolet Lumina       | \$ 138.30                     | \$ 1,660                               | 17 |
| 18 | Resident use                  | 1991 Ford Taurus Wagon      | 107.87                        | 1,294                                  | 18 |
| 19 |                               |                             |                               |  | 19 |
| 20 | Management company allocation |                             |                               | 11                                     | 20 |
| 21 | TOTAL                         |                             | \$ 246.17                     | \$ 2,965                               | 21 |

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2001 \$ \_\_\_\_\_

13. /2002 \$ \_\_\_\_\_

14. /2003 \$ \_\_\_\_\_

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

**A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)**

|   |  |   |
|---|--|---|
| <p><b>1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p><i>It is the policy of this facility to only hire certified nurses aides.</i></p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p> | <p><b>2. CLASSROOM PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER AIDE _____</p> | <p><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER AIDE _____</p> |
|---|--|---|

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

|    |                                 | 1      2  |           | 3        | 4     |
|----|---------------------------------|-----------|-----------|----------|-------|
|    |                                 | Facility  |           |          |       |
|    |                                 | Drop-outs | Completed | Contract | Total |
| 1  | Community College Tuition       | \$        | \$        | \$       | \$    |
| 2  | Books and Supplies              |           |           |          |       |
| 3  | Classroom Wages (a)             |           |           |          |       |
| 4  | Clinical Wages (b)              |           |           |          |       |
| 5  | In-House Trainer Wages (c)      |           |           |          |       |
| 6  | Transportation                  |           |           |          |       |
| 7  | Contractual Payments            |           |           |          |       |
| 8  | Nurse Aide Competency Tests     |           |           |          |       |
| 9  | TOTALS                          | \$        | \$        | \$       | \$    |
| 10 | SUM OF line 9, col. 1 and 2 (e) | \$        |           |          |       |

**C. CONTRACTUAL INCOME**

In the box below record the amount of income your facility received training aides from other facilities.

\$ \_\_\_\_\_

**D. NUMBER OF AIDES TRAINED**

| COMPLETED                    |  |
|------------------------------|--|
| 1. From this facility        |  |
| 2. From other facilities (f) |  |
| DROP-OUTS                    |  |
| 1. From this facility        |  |
| 2. From other facilities (f) |  |
| TOTAL TRAINED                |  |

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.  
 (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.  
 (c) For in-house training programs only. Do not include fringe benefits.  
 (d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.  
 (f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.  
**SEE ACCOUNTANTS' COMPILATION REPORT**



XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

|    |  | 1  | 2                   | 3    | 4   | 5          | 6                                    | 7                             | 8                              |         |    |
|----|--|--|---------------------|------|---|------------|--------------------------------------|-------------------------------|--------------------------------|---------|----|
|    | Service  | Schedule V<br>Line & Column<br>Reference | Staff               |      | Outside Practitioner<br>(other than consultant) |            | Supplies<br>(Actual or<br>Allocated) | Total Units<br>(Column 2 + 4) | Total Cost<br>(Col. 3 + 5 + 6) |         |    |
|    |  |  | Units of<br>Service | Cost | Units   | Cost       |                                      |                               |                                |         |    |
|    |  |  |                     |      |   |            |                                      |                               |                                |         |    |
| 1  | Licensed Occupational Therapist  | L10A,C3                                  | hrs                 | \$   | 2,549   | 165,881    | \$                                   | 2,549                         | \$                             | 165,881 | 1  |
| 2  | Licensed Speech and Language<br>Development Therapist                          | L10A,C3                                  | hrs                 |      | 479   | 36,875     |                                      | 479                           |                                | 36,875  | 2  |
| 3  | Licensed Recreational Therapist  |  | hrs                 |      |   |            |                                      |                               |                                |         | 3  |
| 4  | Licensed Physical Therapist  | L10A,C3                                  | hrs                 |      | 3,120   | 201,749    |                                      | 3,120                         |                                | 201,749 | 4  |
| 5  | Physician Care   |  | visits              |      |   |            |                                      |                               |                                |         | 5  |
| 6  | Dental Care  |  | visits              |      |   |            |                                      |                               |                                |         | 6  |
| 7  | Work Related Program   |  | hrs                 |      |   |            |                                      |                               |                                |         | 7  |
| 8  | Habilitation   |  | hrs                 |      |   |            |                                      |                               |                                |         | 8  |
| 9  | Pharmacy   | L39,C2                                   | # of<br>prescrpts   |      |   |            | 84,965                               |                               |                                | 84,965  | 9  |
|    | Psychological Services<br>(Evaluation and Diagnosis/<br>Behavior Modification) |  | hrs                 |      |   |            |                                      |                               |                                |         |    |
| 10 |  |  | hrs                 |      |   |            |                                      |                               |                                |         | 10 |
| 11 | Academic Education   |  | hrs                 |      |   |            |                                      |                               |                                |         | 11 |
| 12 | Exceptional Care Program   |  |                     |      |   |            |                                      |                               |                                |         | 12 |
| 13 | Other (specify): See Attached Schedule 16A                                     |  |                     |      | 218   | 9,354      | 1,170                                | 218                           |                                | 10,524  | 13 |
| 14 | TOTAL  |  |                     | \$   | 6,366   | \$ 413,859 | \$ 86,135                            | 6,366                         | \$                             | 499,994 | 14 |

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

**Jeffersonian Care Center**  
**Provider #0039818**  
**June 30, 2000**

**Schedule 16A**

Schedule XIV - Special Services  
Line 13 - Other (Specify)

| <u>Service</u>           | <u>Schedule V<br/>Reference</u> | <u>Units of<br/>Service</u> | <u>Cost</u> |
|--------------------------|---------------------------------|-----------------------------|-------------|
| Part B Medicare Supplies | L39,C8                          | n/a                         | 1,170       |
| X Ray                    | L39,C3                          | Monthly                     | 283         |
| Laboratory               | L39,C3                          | Monthly                     | 5,130       |
| Ambulance                | L39,C3                          | 176                         | 3,521       |
| Special Services         | L39,C3                          | 42                          | 420         |
| TOTAL                    |                                 | 218                         | 10,524      |

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

|    |   | 1<br>Operating | 2<br>After<br>Consolidation* |    |
|----|---|----------------|------------------------------|----|
|    | <b>A. Current Assets</b>  |                |                              |    |
| 1  | Cash on Hand and in Banks   | \$ 3,690       | \$ 3,690                     | 1  |
| 2  | Cash-Patient Deposits   |                |                              | 2  |
| 3  | Accounts & Short-Term Notes Receivable-Patients (less allowance 188,000 ) | 733,350        | 733,350                      | 3  |
| 4  | Supply Inventory (priced at )   |                |                              | 4  |
| 5  | Short-Term Investments  |                |                              | 5  |
| 6  | Prepaid Insurance   | 17             | 17                           | 6  |
| 7  | Other Prepaid Expenses  | 4,521          | 4,521                        | 7  |
| 8  | Accounts Receivable (owners or related parties)                           |                |                              | 8  |
| 9  | Other(specify): See Attached Schedule 17A                                 | 26,635         | 26,635                       | 9  |
| 10 | <b>TOTAL Current Assets</b><br>(sum of lines 1 thru 9)                    | \$ 768,213     | \$ 768,213                   | 10 |
|    | <b>B. Long-Term Assets</b>  |                |                              |    |
| 11 | Long-Term Notes Receivable  |                |                              | 11 |
| 12 | Long-Term Investments   |                |                              | 12 |
| 13 | Land  |                | 50,000                       | 13 |
| 14 | Buildings, at Historical Cost   |                | 1,270,591                    | 14 |
| 15 | Leasehold Improvements, at Historical Cost                                |                | 199,313                      | 15 |
| 16 | Equipment, at Historical Cost   | 38,098         | 364,315                      | 16 |
| 17 | Accumulated Depreciation (book methods)                                   | (11,955)       | (372,545)                    | 17 |
| 18 | Deferred Charges  |                |                              | 18 |
| 19 | Organization & Pre-Operating Costs  | 2,561          | 2,561                        | 19 |
| 20 | Accumulated Amortization - Organization & Pre-Operating Costs             |                |                              | 20 |
| 21 | Restricted Funds  |                |                              | 21 |
| 22 | Other Long-Term Assets (specify):   |                |                              | 22 |
| 23 | Other(specify): Investment in Subsidiary                                  | 1,524          | 1,524                        | 23 |
| 24 | <b>TOTAL Long-Term Assets</b><br>(sum of lines 11 thru 23)                | \$ 30,228      | \$ 1,515,759                 | 24 |
| 25 | <b>TOTAL ASSETS</b><br>(sum of lines 10 and 24)                           | \$ 798,441     | \$ 2,283,972                 | 25 |

|    |   | 1<br>Operating | 2<br>After<br>Consolidation* |    |
|----|---|----------------|------------------------------|----|
|    | <b>C. Current Liabilities</b>                                   |                |                              |    |
| 26 | Accounts Payable  | \$ 225,379     | \$ 225,379                   | 26 |
| 27 | Officer's Accounts Payable                                      |                |                              | 27 |
| 28 | Accounts Payable-Patient Deposits                               |                |                              | 28 |
| 29 | Short-Term Notes Payable  |                |                              | 29 |
| 30 | Accrued Salaries Payable  | 66,630         | 66,630                       | 30 |
| 31 | Accrued Taxes Payable<br>(excluding real estate taxes)          |                |                              | 31 |
| 32 | Accrued Real Estate Taxes(Sch.IX-B)                             |                |                              | 32 |
| 33 | Accrued Interest Payable  |                |                              | 33 |
| 34 | Deferred Compensation   |                |                              | 34 |
| 35 | Federal and State Income Taxes                                  |                |                              | 35 |
|    | <b>Other Current Liabilities(specify):</b>                      |                |                              |    |
| 36 | See Attached Schedule 17A                                       | 122,329        | 122,329                      | 36 |
| 37 | Due to Related Party  | 213,868        | 213,868                      | 37 |
| 38 | <b>TOTAL Current Liabilities</b><br>(sum of lines 26 thru 37)   | \$ 628,206     | \$ 628,206                   | 38 |
|    | <b>D. Long-Term Liabilities</b>                                 |                |                              |    |
| 39 | Long-Term Notes Payable   | 18,339         | 2,024,679                    | 39 |
| 40 | Mortgage Payable  |                |                              | 40 |
| 41 | Bonds Payable   |                |                              | 41 |
| 42 | Deferred Compensation   |                |                              | 42 |
|    | <b>Other Long-Term Liabilities(specify):</b>                    |                |                              |    |
| 43 |   |                |                              | 43 |
| 44 |   |                |                              | 44 |
| 45 | <b>TOTAL Long-Term Liabilities</b><br>(sum of lines 39 thru 44) | \$ 18,339      | \$ 2,024,679                 | 45 |
| 46 | <b>TOTAL LIABILITIES</b><br>(sum of lines 38 and 45)            | \$ 646,545     | \$ 2,652,885                 | 46 |
| 47 | <b>TOTAL EQUITY</b> (page 18, line 24)                          | \$ 151,896     | \$ (368,913)                 | 47 |
| 48 | <b>TOTAL LIABILITIES AND EQUITY</b><br>(sum of lines 46 and 47) | \$ 798,441     | \$ 2,283,972                 | 48 |

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**Jeffersonian Care Center**  
**Provider #0039818**  
**June 30, 2000**

Schedule XV. Balance Sheet

| <u>Line 9 - Other Current Assets</u>           | <u>Operating</u> | <u>After<br/>Consolidation</u> |
|--|------------------|--------------------------------|
| Prepaid Deposit                                | 540              | 540                            |
| Medicare Settlement                            | 26,095           | 26,095                         |
|  | <u>26,635</u>    | <u>26,635</u>                  |
| <br><u>Line 36 - Other Current Liabilities</u> |                  |                                |
| Accrued Expenses                               | 72,008           | 72,008                         |
| Accrued Legal & Accounting                     | 4,009            | 4,009                          |
| Accrued Rent                                   | 26,968           | 26,968                         |
| Accrued Participation Fees                     | 8,873            | 8,873                          |
| Resident Credit Balances                       | 10,471           | 10,471                         |
|  | <u>122,329</u>   | <u>122,329</u>                 |

**XVI. STATEMENT OF CHANGES IN EQUITY**

|           |   | <b>1</b><br><b>Total</b> |             |
|-----------|---|--------------------------|-------------|
| <b>1</b>  | <b>Balance at Beginning of Year, as Previously Reported</b>         | <b>\$ 265,718</b>        | <b>1</b>    |
| <b>2</b>  | Restatements (describe):  |                          | <b>2</b>    |
| <b>3</b>  | <b>Prior period audit adjustments</b>                               | <b>(57,712)</b>          | <b>3</b>    |
| <b>4</b>  |   |                          | <b>4</b>    |
| <b>5</b>  |   |                          | <b>5</b>    |
| <b>6</b>  | <b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b> | <b>\$ 208,006</b>        | <b>6</b>    |
|           | <b>A. Additions (deductions):</b>                                   |                          |             |
| <b>7</b>  | NET Income (Loss) (from page 19, line 43)                           | <b>60,956</b>            | <b>7</b>    |
| <b>8</b>  | Aquisitions of Pooled Companies                                     |                          | <b>8</b>    |
| <b>9</b>  | Proceeds from Sale of Stock   |                          | <b>9</b>    |
| <b>10</b> | Stock Options Exercised   |                          | <b>10</b>   |
| <b>11</b> | Contributions and Grants  |                          | <b>11</b>   |
| <b>12</b> | Expenditures for Specific Purposes                                  |                          | <b>12</b>   |
| <b>13</b> | Dividends Paid or Other Distributions to Owners                     | ( )                      | <b>13</b>   |
| <b>14</b> | Donated Property, Plant, and Equipment                              |                          | <b>14</b>   |
| <b>15</b> | Other (describe) <b>Parent &amp; management company allocation</b>  | <b>(117,066)</b>         | <b>15</b>   |
| <b>16</b> | Other (describe) <b>added back in column 7</b>                      |                          | <b>16</b>   |
| <b>17</b> | <b>TOTAL Additions (deductions) (sum of lines 7-16)</b>             | <b>\$ (56,110)</b>       | <b>17</b>   |
|           | <b>B. Transfers (Itemize):</b>                                      |                          |             |
| <b>18</b> |   |                          | <b>18</b>   |
| <b>19</b> |   |                          | <b>19</b>   |
| <b>20</b> |   |                          | <b>20</b>   |
| <b>21</b> |   |                          | <b>21</b>   |
| <b>22</b> |   |                          | <b>22</b>   |
| <b>23</b> | <b>TOTAL Transfers (sum of lines 18-22)</b>                         | <b>\$</b>                | <b>23</b>   |
| <b>24</b> | <b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>            | <b>\$ 151,896</b>        | <b>24 *</b> |

Operating entity only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.  
**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

|     | Revenue   | Amount       |     |
|-----|---|--------------|-----|
|     | <b>A. Inpatient Care</b>                                  |              |     |
| 1   | Gross Revenue -- All Levels of Care                       | \$ 1,880,901 | 1   |
| 2   | Discounts and Allowances for all Levels                   | (652,728)    | 2   |
| 3   | <b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>      | \$ 1,228,173 | 3   |
|     | <b>B. Ancillary Revenue</b>                               |              |     |
| 4   | Day Care  |              | 4   |
| 5   | Other Care for Outpatients                                |              | 5   |
| 6   | Therapy   | 946,796      | 6   |
| 7   | Oxygen  |              | 7   |
| 8   | <b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>        | \$ 946,796   | 8   |
|     | <b>C. Other Operating Revenue</b>                         |              |     |
| 9   | Payments for Education                                    |              | 9   |
| 10  | Other Government Grants                                   |              | 10  |
| 11  | Nurses Aide Training Reimbursements                       |              | 11  |
| 12  | Gift and Coffee Shop                                      |              | 12  |
| 13  | Barber and Beauty Care                                    |              | 13  |
| 14  | Non-Patient Meals   | 1,596        | 14  |
| 15  | Telephone, Television and Radio                           |              | 15  |
| 16  | Rental of Facility Space                                  |              | 16  |
| 17  | Sale of Drugs   | 169,247      | 17  |
| 18  | Sale of Supplies to Non-Patients                          |              | 18  |
| 19  | Laboratory  | 9,801        | 19  |
| 20  | Radiology and X-Ray                                       | 122          | 20  |
| 21  | Other Medical Services                                    | 39,325       | 21  |
| 22  | Laundry   |              | 22  |
| 23  | <b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b> | \$ 220,091   | 23  |
|     | <b>D. Non-Operating Revenue</b>                           |              |     |
| 24  | Contributions   | 432          | 24  |
| 25  | Interest and Other Investment Income***                   | 266          | 25  |
| 26  | <b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>   | \$ 698       | 26  |
|     | <b>E. Other Revenue (specify):****</b>                    |              |     |
| 27  | <b>Settlement Income (Insurance, Legal, Etc.)</b>         |              | 27  |
| 28  | <b>Vending Income</b>                                     | 793          | 28  |
| 28a | <b>Miscellaneous Income</b>                               | 424          | 28a |
| 29  | <b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>      | \$ 1,217     | 29  |
| 30  | <b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>   | \$ 2,396,975 | 30  |

|    | Expenses   | Amount       |    |
|----|--|--------------|----|
|    | <b>A. Operating Expenses</b>                                   |              |    |
| 31 | General Services   | 380,734      | 31 |
| 32 | Health Care  | 1,193,342    | 32 |
| 33 | General Administration   | 373,571      | 33 |
|    | <b>B. Capital Expense</b>                                      |              |    |
| 34 | Ownership  | 239,562      | 34 |
|    | <b>C. Ancillary Expense</b>                                    |              |    |
| 35 | Special Cost Centers   | 113,124      | 35 |
| 36 | Provider Participation Fee                                     | 35,686       | 36 |
|    | <b>D. Other Expenses (specify):</b>                            |              |    |
| 37 |  |              | 37 |
| 38 |  |              | 38 |
| 39 |  |              | 39 |
| 40 | <b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>               | \$ 2,336,019 | 40 |
| 41 | <b>Income before Income Taxes (line 30 minus line 40)**</b>    | 60,956       | 41 |
| 42 | <b>Income Taxes</b>  |              | 42 |
| 43 | <b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b> | \$ 60,956    | 43 |

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.  
A federal tax return is filed for the combined divisions of Caravilla Resident Centers, Inc.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name &amp; ID Number Jeffersonian Care Center

# 0039818

Report Period Beginning: 7/1/99

Ending:

6/30/00

## XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

|    |                                 | 1                               | 2**                              | 3  | 4                         |    |
|----|---------------------------------|---------------------------------|----------------------------------|--|---------------------------|----|
|    |                                 | # of Hrs.<br>Actually<br>Worked | # of Hrs.<br>Paid and<br>Accrued | Reporting Period<br>Total Salaries,<br>Wages | Average<br>Hourly<br>Wage |    |
| 1  | Director of Nursing             | 2,072                           | 2,100                            | 33,940                                       | \$ 16.16                  | 1  |
| 2  | Assistant Director of Nursing   |                                 |                                  |  |                           | 2  |
| 3  | Registered Nurses               | 6,831                           | 7,278                            | 92,444                                       | 12.70                     | 3  |
| 4  | Licensed Practical Nurses       | 14,197                          | 15,344                           | 160,448                                      | 10.46                     | 4  |
| 5  | Nurse Aides & Orderlies         | 42,356                          | 45,148                           | 313,080                                      | 6.93                      | 5  |
| 6  | Nurse Aide Trainees             |                                 |                                  |  |                           | 6  |
| 7  | Licensed Therapist              |                                 |                                  |  |                           | 7  |
| 8  | Rehab/Therapy Aides             | 2,237                           | 2,419                            | 17,383                                       | 7.19                      | 8  |
| 9  | Activity Director               |                                 |                                  |  |                           | 9  |
| 10 | Activity Assistants             | 4,248                           | 4,533                            | 28,966                                       | 6.39                      | 10 |
| 11 | Social Service Workers          | 2,144                           | 2,262                            | 19,382                                       | 8.57                      | 11 |
| 12 | Dietician                       |                                 |                                  |  |                           | 12 |
| 13 | Food Service Supervisor         |                                 |                                  |  |                           | 13 |
| 14 | Head Cook                       |                                 |                                  |  |                           | 14 |
| 15 | Cook Helpers/Assistants         | 12,435                          | 13,223                           | 78,864                                       | 5.96                      | 15 |
| 16 | Dishwashers                     |                                 |                                  |  |                           | 16 |
| 17 | Maintenance Workers             | 2,120                           | 2,342                            | 22,772                                       | 9.72                      | 17 |
| 18 | Housekeepers                    | 10,109                          | 11,101                           | 64,115                                       | 5.78                      | 18 |
| 19 | Laundry                         | 4,332                           | 4,691                            | 26,721                                       | 5.70                      | 19 |
| 20 | Administrator                   | 1,907                           | 1,907                            | 36,842                                       | 19.32                     | 20 |
| 21 | Assistant Administrator         |                                 |                                  |  |                           | 21 |
| 22 | Other Administrative            | 1,056                           | 1,092                            | 25,306                                       | 23.17                     | 22 |
| 23 | Office Manager                  |                                 |                                  |  |                           | 23 |
| 24 | Clerical                        | 6,643                           | 6,931                            | 110,411                                      | 15.93                     | 24 |
| 25 | Vocational Instruction          |                                 |                                  |  |                           | 25 |
| 26 | Academic Instruction            |                                 |                                  |  |                           | 26 |
| 27 | Medical Director                |                                 |                                  |  |                           | 27 |
| 28 | Qualified MR Prof. (QMRP)       |                                 |                                  |  |                           | 28 |
| 29 | Resident Services Coordinator   |                                 |                                  |  |                           | 29 |
| 30 | Habilitation Aides (DD Homes)   |                                 |                                  |  |                           | 30 |
| 31 | Medical Records                 | 1,408                           | 1,549                            | 11,251                                       | 7.26                      | 31 |
| 32 | Other Health Care-See Sched 20A | 4,130                           | 4,413                            | 42,912                                       | 9.72                      | 32 |
| 33 | Other(specify)                  |                                 |                                  |  |                           | 33 |
| 34 | TOTAL (lines 1 - 33)            | 118,225                         | 126,333                          | \$ 1,084,837 *                               | \$ 8.59                   | 34 |

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

## B. CONSULTANT SERVICES

|    |                                 | 1                                      | 2   | 3   |    |
|----|---------------------------------|--|---|---|----|
|    |                                 | Number<br>of Hrs.<br>Paid &<br>Accrued | Total Consultant<br>Cost for<br>Reporting<br>Period | Schedule V<br>Line &<br>Column<br>Reference |    |
| 35 | Dietary Consultant              | 165                                    | \$ 7,440  | L1,C3                                       | 35 |
| 36 | Medical Director                | Monthly                                | 6,000   | L9,C3                                       | 36 |
| 37 | Medical Records Consultant      | 32                                     | 1,680   | L10,C3                                      | 37 |
| 38 | Nurse Consultant                | Monthly                                | 754   | L10,C3                                      | 38 |
| 39 | Pharmacist Consultant           | Monthly                                | 164   | L10,C3                                      | 39 |
| 40 | Physical Therapy Consultant     | 8                                      | 264   | L10A,C3                                     | 40 |
| 41 | Occupational Therapy Consultant | 3                                      | 80  | L10A,C3                                     | 41 |
| 42 | Respiratory Therapy Consultant  |  |   |   | 42 |
| 43 | Speech Therapy Consultant       |  |   |   | 43 |
| 44 | Activity Consultant             | 37                                     | 1,613   | L11,C3                                      | 44 |
| 45 | Social Service Consultant       | 55                                     | 2,419   | L12,C3                                      | 45 |
| 46 | Other(specify)                  |  |   |   | 46 |
| 47 |                                 |  |   |   | 47 |
| 48 |                                 |  |   |   | 48 |
| 49 | TOTAL (lines 35 - 48)           | 300                                    | \$ 20,414   |   | 49 |

## C. CONTRACT NURSES

|    |                           | 1                                      | 2                          | 3   |    |
|----|---------------------------|--|----------------------------|---|----|
|    |                           | Number<br>of Hrs.<br>Paid &<br>Accrued | Total<br>Contract<br>Wages | Schedule V<br>Line &<br>Column<br>Reference |    |
| 50 | Registered Nurses         |  |                            |   | 50 |
| 51 | Licensed Practical Nurses |  | N/A                        |   | 51 |
| 52 | Nurse Aides               |  |                            |   | 52 |
| 53 | TOTAL (lines 50 - 52)     |  | \$                         |   | 53 |

SEE ACCOUNTANTS' COMPILATION REPORT

**Jeffersonian Care Center**  
**Provider #0039818**  
**June 30, 2000**

**Schedule 20A**

Schedule XVIII. A. Staffing and Salary Costs  
Line 32 - Other Health Care

| Title                 | Hours<br>Worked | Hours<br>Paid | Salaries | Average<br>Hourly Wage |
|-----------------------|-----------------|---------------|----------|------------------------|
| Care Plan Coordinator | 2,049           | 2,242         | 27,748   | 12.38                  |
| Ancillary Clerk       | 2,081           | 2,171         | 15,164   | 6.98                   |
|                       | 4,130           | 4,413         | 42,912   | 9.72                   |

SEE ACCOUNTANTS' COMPILATION REPORT



Facility Name &amp; ID Number Jeffersonian Care Center

## **XIX. SUPPORT SCHEDULES**

| A. Administrative Salaries                                 |                  |       |           | D. Employee Benefits and Payroll Taxes     |        |        | F. Dues, Fees, Subscriptions and Promotions |          |  |
|--|------------------|-------|-----------|--|--------|--------|---|----------|--|
| Name   | Function         | %     | Amount    | Description                                |        | Amount | Description                                 | Amount   |  |
| Jeffrey McDaniel   | Administrator    | 0.00% | \$ 36,842 | Workers' Compensation Insurance            | \$     | 59,654 | IDPH License Fee                            | \$ 200   |  |
|  |                  |       |           | Unemployment Compensation Insurance        |        | 16,909 | Advertising: Employee Recruitment           | 963      |  |
| Parent company allocation                                  | See Schedule 21A |       | 25,306    | FICA Taxes                                 |        | 79,922 | Health Care Worker Background Check         |          |  |
|  |                  |       |           | Employee Health Insurance                  |        | 21,316 | (Indicate # of checks performed 113 )       | 794      |  |
|  |                  |       |           | Employee Meals                             |        | 14,846 | Illinois Health Care Association            | 2,619    |  |
|  |                  |       |           | Illinois Municipal Retirement Fund (IMRF)* |        |        | Miscellaneous Fees & Licenses               | 226      |  |
|  |                  |       |           | Vaccinations                               |        | 773    | MES of Illinois Fees                        | 175      |  |
|  |                  |       |           | Employee Morale                            |        | 4,471  | Corporate Allocation                        | 4        |  |
|  |                  |       |           |  |        |        | Management Company Allocation               | 544      |  |
|  |                  |       |           |  |        |        | Parent Company Allocation                   | 43       |  |
|  |                  |       |           |  |        |        | Less: Public Relations Expense              | (        |  |
|  |                  |       |           |  |        |        | Non-allowable advertising                   | (        |  |
|  |                  |       |           |  |        |        | Yellow page advertising                     | (        |  |
| TOTAL (agree to Schedule V, line 17, col. 1)               |                  |       |           |  |        |        | TOTAL (agree to Sch. V,                     | \$ 5,568 |  |
| (List each licensed administrator separately.)             |                  |       | \$ 62,148 |  |        |        | line 20, col. 8)                            |          |  |
| B. Administrative - Other                                  |                  |       |           | TOTAL (agree to Schedule V,                |        |        |   |          |  |
|  |                  |       |           | line 22, col.8)                            |        |        |   |          |  |
| Description  |                  |       | Amount    | E. Schedule of Non-Cash Compensation Paid  |        |        |   |          |  |
| Developmental Services of Illinois, Inc. - Management Fees |                  |       | \$ 27,134 | to Owners or Employees                     |        |        |   |          |  |
| Center for Residential Management, Inc. - Management Fees  |                  |       | 32,116    | Description                                | Line # | Amount | G. Schedule of Travel and Seminar**         |          |  |
|  |                  |       |           |  |        | \$     | Description                                 | Amount   |  |
|  |                  |       |           |  |        |        | Out-of-State Travel                         | \$       |  |
| (Management Fees are eliminated in column 7)               |                  |       |           |  |        |        |   |          |  |
| TOTAL (agree to Schedule V, line 17, col. 3)               |                  |       | \$ 59,250 |  |        |        |   |          |  |
| (Attach a copy of any management service agreement)        |                  |       |           |  |        |        | In-State Travel                             | 2,659    |  |
| C. Professional Services                                   |                  |       |           |  |        |        |   |          |  |
| Vendor/Payee   | Type             |       | Amount    |  |        |        |   |          |  |
| Personnel Planners, Inc.                                   | U/C Consulting   |       | \$ 720    |  |        |        |   |          |  |
| Mangum, Smietanka & Johnson                                | Legal            |       | 3,127     |  |        |        |   |          |  |
| Altschuler, Melvoin & Glasser LLP                          | Accounting       |       | 11,527    |  |        |        |   |          |  |
| American Express Tax &                                     |                  |       |           |  |        |        |   |          |  |
| Business Services  | Accounting       |       | 1,810     |  |        |        |   |          |  |
|  |                  |       |           |  |        |        |   |          |  |
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|  |                  |       |           |  |        |        |   |          |  |
|  |                  |       |           |  |        |        |   |          |  |

\* Attach copy of IMRF notifications

**\*\*See instructions.**

**SEE ACCOUNTANTS' COMPILATION REPORT**

Jeffersonian Care Center  
Provider #0039818  
June 30, 2000

Schedule 21C

Schedule XIX. Support Schedules  
Section C. Professional Services

|   |                    |  |               |
|---|--------------------|--|---------------|
| <b>TOTAL (agree to Schedule V, line 19, column 3)</b> |                    |  | 17,184        |
| Caravilla Charitable Corporation:                     |                    |  |               |
| Altschuler, Melvoin & Glasser LLP                     | Accounting         |  | 3,692         |
| American Express Tax & Business Services              | Accounting         |  | 463           |
| Mangum, Smietanka & Johnson                           | Legal              |  | 226           |
| Management Company Allocation                         |                    |  |               |
| Altschuler, Melvoin & Glasser LLP                     | Accounting         |  | 6,144         |
| American Express Tax & Business Services              | Accounting         |  | 3,237         |
| ADP   | Payroll Processing |  | 10,520        |
| Health Outcomes                                       | Consulting         |  | 1,343         |
| Parent Company Allocation                             |                    |  |               |
| Altschuler, Melvoin & Glasser LLP                     | Accounting         |  | 1,893         |
| American Express Tax & Business Services              | Accounting         |  | 311           |
| Mangum, Smietanka & Johnson                           | Legal              |  | 3,254         |
| Corporate Allocation                                  |                    |  |               |
| Altschuler, Melvoin & Glasser LLP                     | Accounting         |  | 2,386         |
| American Express Tax & Business Services              | Accounting         |  | 521           |
| Mangum, Smietanka & Johnson                           | Legal              |  | 963           |
| <b>TOTAL (agree to Schedule V, line 19, column 8)</b> |                    |  | <u>52,137</u> |

SEE ACCOUNTANTS' COMPILATION REPORT

**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS** (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

| 1  |                  | 2                                 | 3          | 4           | 5                                    | 6      | 7      | 8      | 9      | 10     | 11     | 12     | 13     |
|----|------------------|-----------------------------------|------------|-------------|--------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|
|    | Improvement Type | Month & Year Improvement Was Made | Total Cost | Useful Life | Amount of Expense Amortized Per Year |        |        |        |        |        |        |        |        |
|    |                  |                                   |            |             | FY1997                               | FY1998 | FY1999 | FY2000 | FY2001 | FY2002 | FY2003 | FY2004 | FY2005 |
| 1  |                  |                                   | \$         |             | \$                                   | \$     | \$     | \$     | \$     | \$     | \$     | \$     | \$     |
| 2  |                  |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 3  |                  |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 4  |                  |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 5  |                  |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 6  |                  |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 7  |                  |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 8  |                  |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 9  |                  |                                   |            |             |                                      | N/A    |        |        |        |        |        |        |        |
| 10 |                  |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 11 |                  |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 12 |                  |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 13 |                  |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 14 |                  |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 15 |                  |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 16 |                  |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 17 |                  |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 18 |                  |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 19 |                  |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 20 | TOTALS           |                                   | \$         |             | \$                                   | \$     | \$     | \$     | \$     | \$     | \$     | \$     | \$     |

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jeffersonian Care Center

STATE OF ILLINOIS

# 0039818

Report Period Beginning:

7/1/99

Ending:

Page 23

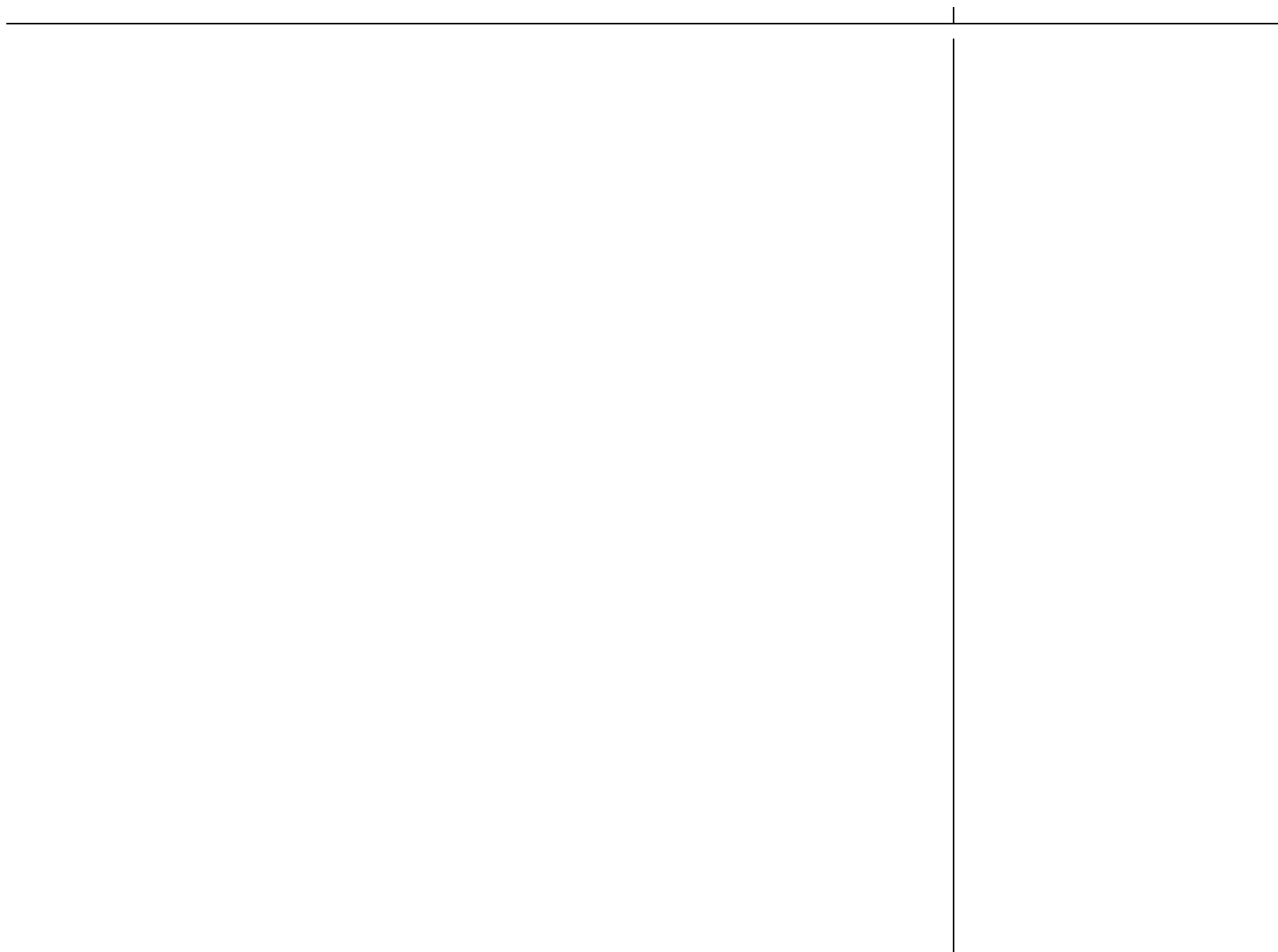
6/30/00

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Illinois Health Care Association \$2,619
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? n/a
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? n/a
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 2,049 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. n/a
- (9) Are you presently operating under a sublease agreement? YES x NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. n/a
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 35,686  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 14,846 Has any meal income been offset against related costs? No Indicate the amount. \$ 0
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ n/a  
c. What percent of all travel expense relates to transportation of nurses and patients? 14%  
d. Have vehicle usage logs been maintained? Adequate records are maintained.  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
g. Does the facility transport residents to and from day training? No  
Indicate the amount of income earned from providing such transportation during this reporting period. \$ n/a
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: Altschuler, Melvoin and Glasser LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit is currently in progress.
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.



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